

JPRS-EER-92-079-S
23 JUNE 1992



JPRS Report

Supplement

East Europe

Recent Legislation

East Europe Recent Legislation

JPRS-EER-92-079-S

CONTENTS

23 June 1992

BULGARIA

| | |
|--|----|
| Decree on Structure, Activity of Government Commission for Controlling Sale of Military, Special Equipment [DURZHAVEN VESTNIK 7 Feb] | 1 |
| Regulation on Handling of Nuclear Materials [DURZHAVEN VESTNIK 28 Jan] | 8 |
| Regulation on Issuing, Selling, Buying of Noncash Short-Term Securities [DURZHAVEN VESTNIK 31 Jan] | 19 |
| Law To Restore Ownership of Nationalized Real Estate [DURZHAVEN VESTNIK 21 Feb] | 22 |
| Law To Restore Ownership of Property Expropriated Under Previous Laws [DURZHAVEN VESTNIK 21 Feb] | 23 |
| Order of Ministry of Industry, Trade, for Imports, Exports [DURZHAVEN VESTNIK 21 Feb] | 24 |
| Amendment to Law on Income Tax [DURZHAVEN VESTNIK 6 Mar] | 26 |

CZECHOSLOVAKIA

| | |
|--|----|
| Law on Value-Added Tax [HOSPODARSKE NOVINY 12 May] | 29 |
| Law on Consumption Tax [HOSPODARSKE NOVINY 13 May] | 45 |
| Law on Securities Market [HOSPODARSKE NOVINY 13 May] | 54 |

HUNGARY

| | |
|---|----|
| Amendment to Decree on State Enterprise Property Transfer [MAGYAR KOZLONY 28 Apr] | 63 |
| Decree on Regional Prefects' Duties, Authority [MAGYAR KOZLONY 30 Apr] | 63 |

POLAND

| | |
|---|----|
| Law on Income Tax for Foreign Individuals, Entities [RZECZPOSPOLITA 14 Apr] | 66 |
|---|----|

Decree on Structure, Activity of Government Commission for Controlling Sale of Military, Special Equipment

92BA0532A Sofia DURZHAVEN VESTNIK
in Bulgarian No 11, 7 Feb 92 pp 3-11

[“Text” of Council of Ministers decree on Acceptance of Regulations for the Structure and Activity of the Government Commission for Controlling the Conditions for Trading in Military and Special Products and of the Directive for Controlling the Conditions for Trading in Military and Special Products, issued by the Council of Ministers on 28 January 1992 and signed by Filip Dimitrov, chairman of the Council of Ministers, and Konstantin Mukhovski, chief secretary of the Council of Ministers]

[Text]

**COUNCIL OF MINISTERS
DECREE NO. 18
OF 28 JANUARY 1992**

for acceptance of Regulations for the Structure and Activity of the Government Commission for Controlling the Conditions for Trading in Military and Special Products and of a Directive for Controlling the Conditions for Trading in Military and Special Products

COUNCIL OF MINISTERS DECREES:

Sole Article. The acceptance of Regulations for the structure and activity of the Government Commission for Controlling the Conditions for Trading in Military and Special Products and the Directive for Controlling the Conditions for Trading in Military and Special Products.

Final Edict

Sole paragraph. This decree is issued on the basis of Article 6 of the Law for Standard Acts in connection with Articles 4 and 5 of Decree No. 115 of the Council of Ministers of 1991 for creating a Government Commission for regulating and controlling the conditions for manufacturing and trading in military and special products (DURZHAVEN VESTNIK No. 60, 1991).

REGULATIONS

for the Structure and Activity of the Government Commission for Controlling the Conditions for Trading in Military and Special Products

First Chapter

GENERAL PROVISIONS

Article 1. These regulations establish the basic tasks, the structure, and the organization of the activity of the Government Commission for controlling the conditions for trading in military and special products according to their general functions defined with Decree No. 115 of

the Council of Ministers of 1991 for creating a Government Commission for regulating and controlling the conditions for production and trade in military and special products (DURZHAVEN VESTNIK No. 60 of 1991).

Article 2. The Government Commission is an agency of the Council of Ministers for controlling the conditions of trading in military and special products.

Second Chapter

BASIC TASKS

Article 3. The Government Commission has the following basic tasks:

1. It participates in organizing, coordinating, and controlling the activity of the Intergovernmental Commission for military-economic and scientific-technical collaboration with other countries;
2. Together with the ministries and departments concerned, it prepares and submits to the Council of Ministers for confirmation plans for international agreements and treaties for military-economic collaboration and trade in military and special products;
3. It coordinates and monitors the fulfillment of the obligations assumed by our country according to signed agreements and protocols for military-economic and scientific-technical collaboration;
4. It determines the basic principles of license policy in the area of military and special production and monitors its implementation;
5. It establishes control over trading in military and special products;
6. It issues general annual licenses for carrying out foreign trade activity in military and special products;
7. It approves and issues licenses for individual transactions for import, export, reexport, and other specific foreign trade operations in military and special products;
8. It registers and keeps the accounts for the transactions in military and special products;
9. It monitors and controls the implementation of the market and price policy of the trade in military and special products.

Third Chapter

STRUCTURE OF THE GOVERNMENT COMMISSION

Article 4. (1) The Government Commission has the following structure: president, secretary, and members.

(2) The Secretariat performs the technical aspects of the activity of the Government Commission.

(3) The experts and technical workers in the Secretariat are included in the general population of the personnel of the Ministry of Defense.

Article 5. The president:

1. Presides over the commission;
2. Directs the work of the commission;
3. Puts forward materials, points of view, reports, and proposals for consideration, prepared by the commission, for consideration by the government;
4. Signs the decisions of the commission for approving or rejecting trade in military and special products;
5. Concludes contracts with collaborators and experts.

Article 6. The secretary:

1. Fulfills the functions of the president in his absence;
2. Directs the activity of the Secretariat;
3. Organizes the work in the preparation of the meetings of the commission;
4. Coordinates the implementation of the decisions made by the commission.

Article 7. (1) The composition of the Government Commission includes representatives of the interested ministries and other departments. The list of names of its members is confirmed by the Council of Ministers. (2) The members of the Government Commission may introduce viewpoints and opinions of the ministries and the other departments they represent.

Article 8. The Secretariat:

1. Coordinates the work of the commissions and directs its documentation;
2. Provides the commission with the information necessary for its work;
3. Obtains, analyzes, summarizes, and presents positions on proposals that come in;
4. Keeps track of the decisions made at the meetings and coordinates and monitors their implementation.

Fourth Chapter

ORGANIZATION OF THE ACTIVITY

Article 9. (1) The Government Commission assembles for meetings at least twice monthly in order to make decisions.

(2) The meetings of the commission are held according to the decision of the president on the basis of a decision made at a previous meeting.

(3) The agenda for the meetings is prepared ahead of time and is sent by the Secretariat to the members of the commission five days before the date of the meeting.

(4) The commission makes decisions with an ordinary majority.

Article 10. The commission may accept programs connected with the establishment of its basic functions and tasks.

Article 11. The commission may contract for the services of nonstaff experts, expert groups, and temporary working groups to solve specific problems and determines the leadership of the groups and the way to finance them.

Article 12. The government budget finances the activity of the Secretariat through the Ministry of Defense.

Article 13. (1) Government fees are paid for issuing a license for trading in special property, as well as for making decisions about carrying out foreign trade transactions and so forth.

(2) The amount of the fees cited in Paragraph 1 is determined by the Council of Ministers.

FINAL EDICT

Sole paragraph. The regulations are issued on the basis of Decree No. 115 of 1991 and goes into effect upon publication in DURZHAVEN VESTNIK.

DIRECTIVE

for controlling the conditions for trading in military and special property

Section I

General Provisions

Article 1. This directive regulates the control over trading in goods, technologies, and licenses relating to:

1. Armaments, military equipment, and ammunition;
2. Military technology property and spare parts;
3. Repairs to military products;
4. Materials, raw materials, and systems and facilities for producing military and special products;
5. Transfer of technologies in the area of the defense industry;
6. Explosives, weapons, and ammunition under the control of the Ministry of Internal Affairs.

Article 2. The Directive applies to the trading activity of legal persons in the areas enumerated in Article 1 with respect to:

1. Import, export, and reexport, carried out on, from, and through the territory of the Republic of Bulgaria;

2. Transient exchange of goods;
3. Trading in free trade zones on the territory of the Republic of Bulgaria.

Section II

General License for Trading in Military and Special Equipment

Article 3. Trade activity in military and special products may be carried out only by firms that have obtained licenses for this activity from the Government Commission.

Article 4. A company that is a candidate for obtaining a license from the Government Commission is obliged to present the following documents to the Secretariat of the Government Commission, hereinafter called "the Secretariat":

1. A standard application to the Government Commission;
2. A license to be recorded in the trade register;
3. A document from the Ministry of Internal Affairs that states that the company has created conditions for trading in military and special property in accordance with the demands of the Law for Controlling Explosives, Weapons, and Ammunition;
4. A list of the people who will be directly involved in this activity, accompanied by biographical and personnel references, a certificate showing no previous conviction, and a signature specimen;
5. A document indicating that the fee has been paid.

Article 5. The licenses issued for trading in military and special products are valid for one year from the date of issue. A new application must be submitted in order to obtain an extension of the period.

Article 6. To obtain a license, the companies pay government fees in an amount determined by the Council of Ministers. The companies also pay fees for each foreign trade transaction.

Article 7. The Secretariat registers the applications for licenses for trading in military and special products, and monitors their proper formulation and completion with documents in accordance with the demands of the Directive and submits proposals for agreement to the Government Commission.

Article 8. In the case of significant infringements of the laws of the country and of international agreements, the Government Commission may withdraw the license from the company at anytime. The fees paid are not subject to refund. A new application for a license is permitted no earlier than one year from its withdrawal.

Section III

License for Individual Trade Transactions

Article 9. Trade transactions in goods, technologies, and licenses in accordance with Articles 1 and 2 are

completed only after their licensing by the Government Commission.

Article 10. The procedure for granting licenses is carried out through the Secretariat of the commission.

Article 11. When the request for an import and export license and the documents accompanying it are in agreement with the requirements indicated in Sections IV and V, the Secretariat of the Government Commission sends the documents to the commission for inspection.

Article 12. The procedure for issuing a license also applies in the case of multiple implementation of already permitted individual transactions within the calendar year for which the original license is granted.

Section IV

Control over the Import of Goods, Services, and Technologies (Import License)

Article 13. The import of goods, services, and technologies subject to international regulation and control is carried out on the basis of a standard import license (Appendix No. 1) in two sets in Bulgarian and English—four copies each in each set.

Article 14. An import license (a set in the English language) is submitted to the foreign partner in the import upon the request of his country, but not later than six months from the date of issue, after which it is considered to be invalid.

Article 15. The license (Appendix No. 1) confirms that the competent Bulgarian authorities exercise control over the importation and the subsequent use of the goods, services, and technologies by the consumer in the Republic of Bulgaria.

Article 16. The license issued may be used only by the company for which it has been issued. Ceding the license or rights to it to a third party renders the license invalid.

Article 17. The import license granted by the commission is considered to be a valid import license by the Bulgarian Government agencies that monitor imports within the range of their competence—the Ministry of Finance, the Main Administration of Customs, and the Ministry of Internal Affairs.

Article 18. (1) Conversely, the importer must insist on the licensing of his trading partner, if, in the process of implementing the foreign trade transaction, there are changes in the conditions of the transaction indicated in the license.

(2) A new license may be issued according to the regular procedure upon the presentation of additional documentation relating to the changed conditions in the transaction.

Article 19. (1) The import license is issued in accordance with the petition of the importer through the Secretariat.

(2) The importer submits to the Secretariat the completed forms (Appendix No. 1), which include a declaration from the ultimate consumer and purchaser that the imported article or technology will be used only under the conditions and for the reason indicated in the documents presented.

(3) The Secretariat records the submitted application, accompanied by the completed license, in a special journal.

(4) The four copies of the approved license are distributed as follows: one copy for the Secretariat, one copy for the Main Administration of Customs—Sofia, and two copies for the importer.

(5) The decision of the Government Commission to issue or refuse an import license is reported to the applicant up to 30 days from the date of submission of the application: The fee paid is not subject to refund.

Article 20. The import license is completed by counter-signature of the customs authorities and a copy of the bill of entry, completed in accordance with the recommendations in Appendix No. 2 and in the import license.

Article 21. Persons guilty of using imported articles or technologies for a reason and a purpose that are in contradiction to the legislation in effect and the signed declaration are liable to the penalties of the Criminal Code.

Section V

Control Over the Export of Goods, Services, and Technologies (Export License)

Article 22. The export of goods, services, and technologies, subject to internal and international regulation and control, is carried out on the basis of a standard export license (Appendix No. 3).

Article 23. The application for an export license is presented to the Secretariat accompanied by the following documents:

1. Export license in four copies (Appendix No. 3);
2. A copy of a certificate for the ultimate consumer, issued by the competent authorities of the contracting country; the original of the certificate for the ultimate consumer, obtained upon completing the certificate, is part of the company documentation and is kept by the company;
3. After completion of the transaction, the commission may request a certificate confirming the acceptance of the goods—the subject of the export, under the control of the customs or other competent authorities in the country of the ultimate consumer.

4. Technical specification—in the cases of transfer of technologies;

5. In the case of export of articles produced in the Republic of Bulgaria under license or technologies subject to limitations for export to third countries, the company has to present a license from a license issuer;

6. When a foreign contracting agent is a foreign company, a license for the right to trade in weapons, issued by a competent authority of the corresponding company, is presented.

Article 24. The exporter is obliged to include in the foreign trade treaty a clause that ensures that a declaration and other guarantees are obtained from the foreign buyer, that reexport to third countries without written agreement of the exporter is not permitted.

Article 25. (1) The Secretariat informs the applicant up to 30 days from the date of submission of the application relative to the decision of the Government Commission for issuing or denying a license.

(2) The license issued may be used only by the company in whose name it is issued. Ceding the license or rights to it to a third party renders the authorization invalid.

(3) The export license that concludes a treaty is valid for six months from the date of issue, but not more than the period of the annual license. The delivery dates for the transaction are indicated in the export license.

Article 26. (1) The Secretariat records the application submitted, accompanied by a completed license, in a special journal.

(2) The four copies of the approved license are distributed as follows: one copy for the Secretariat, one copy for the Main Administration of Customs—Sofia, and two copies for the importer.

(3) The export license is presented by the exporter to the corresponding customhouse at the same time as the export declaration is completed according to the instructions in Appendix No. 4. The customs finalization of the export is confirmed with the countersignature of a copy of the export declaration by the customs authorities.

Article 27. A reexport license (Appendix No. 5) is issued according to the procedure for issuing an export license.

Section VI

Denial or Repeal of License

Article 28. (1) The issuing of an import, export, or reexport license may be denied or repealed if:

1. The request for issuing a license is not in accordance with the legislation in effect in the Republic of Bulgaria;
2. The granting of a license is not in agreement with the obligations of the Republic of Bulgaria, accepted in

international treaties or resulting from its membership in international organizations;

3. The sales of articles or technologies violate the national security interests of the Republic of Bulgaria;

4. The applicant has presented false data;

5. The activity does not coincide with the permitted use.

(2) The rejection or the repeal of import, export, or reexport licenses and other foreign trade transactions are reported to the company up to 30 days from the date of submission of the application or the date of recognizing the facts and circumstances according to Paragraph 1, items 3, 4, and 5.

(3) In the cases of repeal, the Government Commission promptly informs the trader about its decision through the secretariat.

Section VII

Submission of Information

Article 29. In the case of requesting a license for technological exchange, dealing with the delivery of weapons, materials, and articles for introduction of technology into the Republic of Bulgaria, the participants in the transaction (the company and the ultimate consumer) are obliged to present technical specifications and documentation as indicated by the Government Commission, including data relating to circumstances connected with the use of the technology.

Article 30. The company is obliged:

1. To submit information about the people, its officials, who are involved in the transaction;

2. To keep records of the transaction as long as the articles and the technologies are subject to licensing.

Article 31. (1) If the imported article or technology is not used, or is not used as intended, or its use is terminated, the ultimate consumer in the Republic of Bulgaria is obliged to inform the Government Commission through its Secretariat.

(2) The documents issued by the Secretariat are attached to the license.

Article 32. The information sent to the Government Commission and the Secretariat, necessary for issuing the corresponding licenses, represents a trade secret and is not subject to dissemination or presentation for the use of Bulgarian or foreign physical or legal persons. They are obliged to maintain the company interests of the counties involved in the transactions.

Article 33. The information concerning the import, export, and reexport of military and special products and technology represents a government secret and moves along confidential channels.

Article 34. The import and export declarations for military articles and technologies (Appendixes No. 2 and 4) are marked with codes agreed upon and used by the Ministry of Finance—Main Administration for Customs, the Ministry of Internal Affairs, and the Ministry of Defense of the Territory of the Republic of Bulgaria, indicating the countries and the type of property.

Article 35. The licenses presented to the customhouse, which monitors the exports or imports in accordance with Sections IV and V, are sent to the Main Administration for Customs—Sofia by an authorized person of the company/country concerned with the transaction, within a seven-day period after its customs finalization.

Section VIII

Verification by Authorities

Article 36. The Government Commission exercises direct control with respect to the observance of the Directive. It has the right to inspect the fulfillment of the obligations the Directive imposes on the company and the ultimate consumer in the Republic of Bulgaria, as well as the obligations imposed by internal legislation and by international agreements relating to foreign trade and trade in military and special products.

Article 37. The Government Commission has the right to call upon authorized specialists from other countries in accordance with obligations accepted by the Republic of Bulgaria in international agreements for carrying out the monitoring procedure.

Article 38. (1) In the cases of licensing in accordance with Article 1, the Government Commission performs verification and makes recommendations concerning the possibility or the manner of utilization of the articles or technology or for their destruction.

(2) In the cases mentioned in Paragraph 1, a protocol is put together, on the basis of which the Secretariat issues a certificate for 30 days for utilization or destruction.

Article 39. The Ministry of Transportation, the customs authorities, and the Ministry of Internal Affairs monitor the transit of special products through the territory of the Republic of Bulgaria.

Transitional and Final Edicts

1. This Directive is issued on the basis of Decree No. 115 of the Council of Ministers of 1991.

2. According to the sense of this Directive:

1. Military products include: armament, military equipment, missiles, ammunition, and spare parts for them;

2. Special products include: sets, materials, technologies, equipment, and scientific and scientific-technical products and services intended for production, operation, and repair of military products, as well as any material products and articles that are under the control of the Ministry of Internal Affairs.

3. This Directive goes into effect upon its publication in DURZHAVEN VESTNIK.

**Appendix No. 1 to Articles 13 and 15
and Article 19, Paragraph 2**

Confidential (after completion)

Import License for Military and Special Products, Technology, and Services, Subject to Control According to Council of Ministers Decree No. 115 of 1991

Registration No.

1. Date of submission
2. Importing company
3. Purchaser: name, address, registration
4. Ultimate consumer: name, address, registration in the Republic of Bulgaria
5. Designation of the property
6. Dimensions
7. Quantity
8. Origin of the commodity...../Import from company, country.....
9. Value...../Precisely...../Currency of the payment.....
10. Fee paid
11. Type of transport
12. Delivery time
13. License of the Government Commission
Reg.No...../Date...../Signature.....
14. By these presents we certify that the imported articles and technologies, including the ultimate product from the introduction of the technologies, are being utilized in compliance with the legislation of the Republic of Bulgaria and subject to control of the competent government agencies.

(Name and position of the declarer, ultimate consumer in the Republic of Bulgaria; signature and stamp of the company)

Head of the company:

15. Continuation of Column Nos. 5, 6, 7, and 8
16. Import information
17. Serial number from Column No. 5
18. Total quantity
19. Imported quantity
21. Imported quantity

22. Imported quantity
23. Imported quantity
24. Imported quantity
25. Imported quantity
26. Imported quantity
27. Imported quantity
28. Means of transportation
29. Customs station
30. Signature and stamp of the customs official/
Date:
31. Value

Continuation of Column Nos. 5, 6, 7, and 8

Information for the Shipping Offices

17. Serial number from Column No. 5
18. Total quantity
19. Shipped quantity
21. Shipped quantity
22. Shipped quantity
23. Shipped quantity
24. Shipped quantity
25. Shipped quantity
26. Shipped quantity
27. Shipped quantity
28. Means of transportation
29. Customs station
30. Signature and stamp of customs official/Date:
31. Value

Continuation of Column Nos. 5, 6, 7, and 8

Information for the Shipping Offices

17. Serial number from Column No. 5
18. Total quantity
19. Imported quantity
21. Shipped quantity
22. Imported quantity
23. Shipped quantity
24. Imported quantity

25. Shipped quantity
26. Imported quantity
27. Shipped quantity
28. Means of transportation
29. Customs station
30. Signature and stamp of the customs official/
Date:.....
31. Value

Registration No.....

1. Date of submission
2. Importing company
3. Purchaser: name, address, registration
4. Ultimate consumer: name, address, registration
5. Designation of property
6. Dimensions
7. Quantity
8. Origin of the commodity...../Import from com-
pany, country.....
9. Value...../Precisely...../Currency of the pay-
ment.....
10. Fee paid
11. Type of transport
12. Delivery date
13. License of the Government Commission
Reg.No...../Date...../Signature.....

Appendix No. 2 to Articles 20 and 34

**Instructions for Customs Finalization of the Import of
Military and Special Products, Technologies, and Ser-
vices, Subject to Control According to Council of Minis-
ters Decree No. 115 of 1991**

Box Nos. 1, 3, 5, 6, 8, 14, 19, 20, 21, 22, 23, 25, 27, 28,
29, 30, 32, 36, 37, 42, 46, 47, 48, 50, 54, B, B.1, and B.2
are to be filled in according to Instruction No. 2 of the
Ministry of Finance on the procedure for filling out the
customs declaration and for keeping statistical accounts
for the import and export of goods (DURZHAVEN
VESTNIK No. 43 of 1991).

Box No. 11—Contains the code of the country, on the
territory of which the foreign company is located (irre-
spective of its national allegiance). The code is taken
from the list of the countries, the special articles and
activities with respect to the export, import, and reex-
port carried out by Bulgarian legal and physical persons,
to which the Council of Ministers has granted the right to
trade in special property and agreed upon and used by
the Ministry of Finance—Customs Administration, the
Ministry of Internal Affairs, and the Ministry of Defense
of the territory of the Republic of Bulgaria, in accor-
dance with Section VI of the directive.

Box Nos. 15, 33, 34—Record the corresponding codes
taken from the indicated list.

Box No. 31—Number of parcels of technical property.

Box Nos. 2 and 44—Are not filled in. The data are
indicated in explicit form in the import certificate.

Box C.2—Record the number and the date of the import
license from the Government Commission.

The following documents are presented for customs
finalization for import: customs declaration, filled out
according to Appendix No. 2; import license.

**Appendix No. 3 to Article 22
and Article 23, Item 1**

Confidential (after completion)

**Export License for Military and Special Products, Tech-
nologies, and Services, Subject to Control According to
Council of Ministers Decree No. 115 of 1991**

14. By these presents we certify that the buyer has made
a written agreement to prohibit the reexport of the
property that is the subject of the present license to third
parties different from the country of the ultimate con-
sumer.

(Name and position of the declarer; signature)

Head of the Company:.....

**Appendix No. 4 to Article 26, Paragraph 3
and Article 34**

**Instructions for Customs Finalization of Importation of
Military and Special Products, Technologies, and Ser-
vices Subject to Control According to Council of Ministers
Decree No. 115 of 1991**

Box Nos. 1, 2, 3, 5, 6, 14, 19, 20, 21, 22, 28, 29, 30, 32,
35, 37, 38, 42, 46, 47, 50, 53, 54, B (B.1 and B.2—in the
case of transactions based on C) C, C.1, and C.2 are filled
in according to Instruction No. 2 of the Ministry of
Finance dealing with filling out the customs declaration
and keeping statistical accounts for imports and exports
of goods (DURZHAVEN VESTNIK No. 43 of 1991).

Box No. 11—Records the code of the country on the
territory of which the foreign company is located (irre-
spective of its national allegiance). The code is taken
from the list of the countries, special articles, and activ-
ities relating to export, import, and reexport carried out
by Bulgarian legal and physical persons, to which the
Council of Ministers has granted the right to trade in
special property; the code is agreed upon and used by the
Ministry of Finance—Customs Administration, the

Ministry of Internal Affairs, and the Ministry of Defense in the territory of the Republic of Bulgaria, according to Section VI of the Directive.

Box No. 17—Records only the code of the receiving country. The code is taken from the above-mentioned list.

Box No. 31—Number of packages of technical property. When the commodity is shipped in a container, the number of the container is recorded in the right-hand part of the box.

Box No. 33—Records the code of the commodity, taken from the above-mentioned list.

Box Nos. 8 and 44 are not filled in. The data are indicated in explicit form in the export license.

Box No. C.2—Record the number and date of the Government Commission export license.

The following documents are presented for customs finalization: customs declaration, filled out according to Appendix No. 4; export license.

Appendix No. 5 to Article 27

Confidential (after completion)

Reexport License for Military and Special Products Subject to Control According to Council of Ministers Decree No. 115 of 1991

Registration No.

1. Date of submission
2. Importing company
3. Purchaser: name, address, registration
4. Ultimate consumer: name, address, registration
5. Name of the property
6. Dimensions
7. Quantity
8. Origin of the commodity...../Import from company, country.....
9. Value...../Precisely...../Currency of the payment.....
10. Fee paid
11. Type of transport
12. Delivery date
13. License of the Government Commission
Reg. No. /Date..... /Signature.....
14. By these presents we certify that the purchaser has signed a written agreement to forbid the reexport of the

property that is the subject of this license to third countries different from the country of the ultimate consumer.

(Name and position of the declarer; signature)

Head of the Company:

Regulation on Handling of Nuclear Materials

92BA0522A Sofia DURZHAVEN VESTNIK in
Bulgarian No 8, 28 Jan 92 pp 6-15

["Text" of Regulation No. 7, dated 7 January 1992, on Collecting, Preserving, Processing, Storing, Transporting, and Burying Radioactive Waste on the Territory of the Republic of Bulgaria, issued by the Committee for the Utilization of Nuclear Energy for Peaceful Purposes and signed by Chairman Ya. Yanev]

[Text]

Regulation No. 7

dated 7 January

on Collecting, Preserving, Processing, Storing,
Transporting, and Burying Radioactive Waste
on the Territory of
the Republic of Bulgaria

Chapter 1

General Stipulations

Article 1. The present regulation regulates the conditions and procedures for gathering, preserving, processing, storing, transporting, and burying radioactive waste (RAO) by organizations that generate RAO, located on the territory of the Republic of Bulgaria.

Article 2. The present regulation does not apply to spent nuclear fuel and waste from its processing.

Article 3. Organizations generating RAO, nuclear power plants (ATs), the burial site of RAO (PPRAO), and the permanent storage area (PKh) draft their internal regulations governing the radiation safety of the personnel and the handling of RAO, which must be coordinated with the Committee for the Utilization of Nuclear Power for Peaceful Purposes (KIAEMTs).

Article 4. (1) All activities in the sense of the present regulation must be consistent with radiation safety standards.

(2) It is forbidden to introduce and transport through the territory of the Republic of Bulgaria RAO generated outside the Republic of Bulgaria.

Article 5. State and specialized nuclear and radiation safety controls in the gathering, preserving, processing, storing, transporting, and burying of RAO are applied in accordance with Article 20 of the Law on the Utilization of Nuclear Power for Peaceful Purposes (ZIAEMTs) and Articles 19, 20, and 21 of the regulation governing its application.

Chapter 2

Managing Work With RAO

Section I

General Stipulations

Article 6. The collection, preservation, processing, storing, and burying of RAO are based on the following requirements:

1. Interconnection among the gathering, preserving, processing, storing, and burying of the RAO with confirmed annual balance sheets and full RAO accountability;
2. Separate gathering of ordinary and RAO;
3. Separate gathering of RAO according to its type;
4. Use of processing technologies aimed at reducing the amount of resulting RAO and obtaining RAO with properties that make it suitable for burial;
5. Preventing the dispersal of radionuclides in the environment by using the barrier properties of treated RAO, and packaging and burying equipment.

Article 7. (1) RAO waste is collected, preserved, stored, transported, and buried in industrial packaging or packaging of the A or B type, depending on its nature.

(2) The structure and testing of RAO packaging are determined in accordance with applicable standardization documents.

(3) The marking, labeling, and inscriptions on such packaging and transportation containers are based on the applicable standardization documents.

Article 8. (1) The handling of RAO is done by regular personnel of the respective organization, the ATs, the PPRAO, or the PKh.

(2) A logbook based on a specific model (Appendix 1) is kept for the handling of RAO.

(3) A logbook based on a specific model (Appendices 2 and 3) is kept by the ATs, the PPRAO, and the PKh.

(4) Periodically, but no less than annually, the treatment of RAO will be checked by a commission appointed by the heads of organizations, the ATs, PPRAO, and the PKh.

Article 9. (1) Organizations and ATs that request permission to use nuclear energy must also present proof of the quantity and type of resulting RAO.

(2) Such proof must include data on the RAO resulting from the treatment.

(3) In requesting such permission, the organizations must also submit proof of concluded contracts with the PPRAO. A contract with the PPRAO must settle reciprocal obligations as per the present regulation. It must indicate the amount and type of RAO that will be

delivered (accepted) and a schedule of deadlines for the delivery and acceptance, payments, and fines.

Article 10. The planning, designing, technological, operational, and other documents of the ATs, the PPRAO, or the PKh must contain instructions on treatment and management operations with RAO.

Section II

Categorization of RAO

Article 11. Waste that is formed in the organizations and the ATs shall be considered radioactive if the limits stipulated in Articles 12 and 13 are exceeded.

Article 12. Liquid waste will be considered radioactive if the content of radionuclides in it exceeds the admissible specific activity for category B water, as indicated in radiation safety standards.

Article 13. Solid waste will be considered radioactive if:

1. The equivalent dose of gamma radiation at a distance of 0.1 meters from the surface of the waste exceeds 1 mSv/h;
2. The specific beta activity exceeds 7.10^4 Bq/kg;
3. The specific alpha activity exceeds 7.10^3 Bq/kg;
4. The specific gamma activeness exceeds 50 fGr.m² (s.kg) (1.10^{-7} g.eq. radium/kg).

Article 14. (1) Liquid RAO, based on its specific activity, is rated in three categories:

1. Low activity—less than 3.7×10^5 Bq/l;
2. Medium activity—from 3.7×10^5 Bq/l to 3.7×10^{10} Bq/l;
3. High activity—in excess of 3.7×10^{10} Bq/l.

(2) Solid RAO is rated in three categories, based on the strength of the equivalent dose of gamma radiation at a distance of 0.1 meters from its surface and the value of its specific alpha and beta activity (Appendix 4).

Chapter 3

Collecting and Preserving RAO

Section I

Collecting and Preserving RAO in Organizations Without ATs

Article 15. RAO obtained by organizations other than ATs includes solutions, products, materials, biological items, spent sources of ionizing radiation, and waste with activity in excess of the levels indicated in Articles 12 and 13.

Article 16. The collection of RAO by organizations is done directly at the site where it is generated. A record is

kept of its origin, physical condition, time of half-life of the radionuclides it contains, and its toxicity, explosion or fire hazard, and activity.

Article 17. Solid and liquid RAO that contain radionuclides with 15-day half-lives must be retained until their activity has been reduced to below the levels listed in Articles 12 and 13, after which they are disposed of as non-RAO.

Article 18. Releasing any type of RAO in the sewer system, water reservoirs, and the soil (the environment), including liquid RAO after dilution, is forbidden.

Article 19. An organization in which more than 200 liters of liquid RAO are generated daily, with specific activity exceeding radiation safety standards for category B water by a factor of 10, must have a special sewage system equipped with treatment facilities.

Article 20. Biological RAO (carcasses and parts of experimental animals, and so forth) must be stored in refrigerated premises or be subjected to full biological controls.

Article 21. (1) The collection and transportation of liquid RAO to its place of storage is done in special packaging or in tank trucks.

(2) The collection of solid RAO and its transportation to a preservation site is done in containers or plastic packaging designed in accordance with regulatory documents.

Article 22. (1) Liquid RAO subject to treatment in a PPRAO must be neutralized by the organizations down to the pH = 7 level.

(2) The carcasses of animals in whose organisms radionuclides were introduced must first be preserved biologically with a 5-percent solution of Lysol or a 10-percent solution of formaldehyde by introducing into the abdominal cavity and other areas cotton or gauze soaked in those solutions. Other biological RAO must be preserved by keeping it in a formaldehyde solution for a period of 40 days.

(3) In collecting the carcasses of animals after their preservation, wood shavings or any other moisture-absorbing substances that do not contain halogenic substances must be spread on the corpses.

(4) Biological waste preserved in a formaldehyde solution must be treated with plaster in plastic packaging by the organizations.

(5) Before being delivered to a PPRAO, highly combustible or explosive RAO must be made explosion- or fire-safe by the organizations.

Article 23. (1) Packages containing RAO must be kept in special sites designated for that purpose or in separate premises.

(2) Premises where RAO is kept or preserved must meet the following requirements:

1. If possible, they must be separate buildings or isolated premises in the lower part of a building, be waterproof, and be closed to outsiders;

2. The facing, equipment, heating, and ventilation must meet the requirements for handling each respective category of radiation safety standards;

3. They must have preventive installations.

(3) RAO packages must be stored on pallets with sides or half-pallets designed in accordance with the pertinent standardization documents.

Article 24. The transportation of RAO packages to the organization site must be mechanized.

Article 25. The RAO packages at transportation facilities must be deactivated in special premises or special places in the premises that meet the requirements for handling radioactive substances of the respective class, based on radiation safety standards.

Article 26. Instructions governing the collection, preservation, and transportation of RAO to the site of the organizations and its delivery for burial must include the following:

1. Organization for the collection of RAO;

2. Record-keeping and storage regulations procedures;

3. Sequence and itinerary for its transportation to the organization;

4. Prerequisites for aging RAO and eliminating the resulting inactive waste;

5. Procedure for preparing the RAO prior to its delivery to the PPRAO;

6. Organization of deactivation work;

7. Organization for radiation control and fire safety measures;

8. Organization of activities in case of accident.

Section II

Collecting and Preserving RAO in ATs

Article 27. All RAO generated in ATs must be collected and preserved on the territory of the power plant.

Article 28. The liquid RAO of ATs contains the following: the pulp of spent sorbents, suspensions with particles not bigger than 4 μm , a saline concentrate (cubic residue) obtained after the evaporation of the various liquid water-based RAO, and others.

Article 29. The solid RAO from ATs include the following: disassembled equipment, pipes, and armature of

the systems operating in a radioactive environment; polluted instruments and control-measurement instruments; spent sources; aerosol filters from ventilation systems; heat insulation and scrubbing materials; metal bits; used individual safety measures not subject to deactivation; construction and economic waste; and so forth.

Article 30. Unbalanced waters are discarded in accordance with the Regulation on Indicators and Standards for Determining the Quality of Running Surface Waters (DURZHAVEN VESTNIK No. 96, 1986), approved by the KIAEMTs [Committee for the Peaceful Utilization of Nuclear Energy], coordinated with the Ministry of Health (MZ) and the Ministry of the Environment (MOS) for the monthly and annual rates of released maximal activity.

Article 31. Effluent water from the health control station is subject to radiometric control and, on the basis of the results, is discarded in the industrial or residential sewer systems or treated.

Article 32. (1) ATs RAO is collected separately, on the basis of physical and chemical properties and further treatment methods.

(2) RAO containing ion-exchange resins and other sorbents is collected in separate containers.

(3) Liquid RAO in the form of water concentrates is collected separately from the spent oils and other combustible and flammable RAO.

Article 33. Liquid water-based RAO is collected in special stainless steel containers.

Article 34. Solid RAO is collected in special reusable or disposable packaging deposited in specified areas.

Article 35. Solid large-sized RAO, which cannot be cut up or treated in any other way, must be wrapped in an externally sealed cover or wrapped with another type of specially developed means.

Article 36. All loading and unloading operations with solid and liquid RAO must be mechanized, automated, with remote control, or by other means in accordance with radiation safety standards.

Article 37. (1) On ATs grounds, liquid RAO is transported in tank trucks only if its transportation by pipeline is impossible or technically or economically inexpedient.

(2) On ATs grounds, RAO is transported by means of motor vehicles and other mechanized conveyances.

Chapter 4

Treatment and Storage of RAO

Article 38. (1) The technology for the treatment of RAO is based on its physical and chemical properties, activity,

and radionuclide structure; economic factors; and other things.

(2) RAO is subject to treatment in special installations in accordance with the standardization documents.

Article 39. The treated RAO is rated in terms of the content of radionuclides and their activity, and their mechanical, microbiological, and radiation stability in cases of lengthy preservation. The rating is done by measuring the indicators stipulated in the standardization and other pertinent regulatory documents.

Article 40. The packaging of treated RAO must meet the requirements of corrosion and mechanical resistance under changing temperatures, as well as other requirements for the specific type of packaging.

Article 41. If the treated RAO cannot be buried immediately, it must have a temporary storage area.

Article 42. The preservation of treated RAO must be such as to prevent any change in its properties, which would prevent its burial.

Article 43. The treated RAO is kept in compartmentalized storage areas.

Article 44. The type and size of the temporary storage areas for treated RAO must be consistent with the length of preservation.

Article 45. (1) Warehouses for treated RAO must meet the requirements for seismic and hydrogeological conditions, random external influences, and other things, depending on the nature of the stored RAO.

(2) The power of the equivalent dose at a distance of 1 meter from their external wall in the open area must not exceed 28 $\mu\text{Sv/h}$.

(3) The warehouses for treated RAO must be equipped with drainage facilities; the effluent waters must be collected in a drainage container.

(4) The warehouses must be insulated against water from precipitation and be inaccessible to floods.

(5) Drainage wells must be sunk around the warehouses.

(6) The warehouses must be ventilated by natural convection or ordinary or forced ventilation, depending on the nature of the stored waste.

(7) The warehouses must be fireproof, in accordance with the nature of the stored RAO.

Article 46. The warehousing equipment must have facilities for the extraction of RAO for outside testing and control; the observation, inspection, and radiation control of RAO must be made possible for the time it is kept in the warehouse and for repackaging (if necessary) and storage.

Article 47. (1) The person who delivers the waste must provide radiation control of RAO and fill out the forms containing data on the labeling, markings, and inscriptions; the number of packages of each specific type of waste; and the overall level of activity.

(2) The consistency between the documents as per Paragraph 1 and the delivered amounts must be mandatorily checked in the warehouse.

Chapter 5

Transportation of RAO Outside the Territory of Organizations and ATs

Section I

General Stipulations

Article 48. (1) The transportation of RAO outside the territory of organizations and ATs is accomplished with a specialized motor vehicle, or by rail or water as per the present regulation and the Regulation on the Transportation of Radioactive Substances (DURZHAVEN VESTNIK No. 53, 1976).

(2) RAO may not be transported by air.

Article 49. The PPRAO is responsible for the transportation of RAO to the PPRAO; the permanent storage area or the ATs is responsible for the transportation of RAO to the PKh.

Article 50. Organizations and ATs must provide advance information to the PPRAO or the PKh on the number of packages and the activity of transported substances; in addition, the ATs must also inform the PKh of the RAO treatment method used.

Article 51. The specialized automotive transportation vehicle must be separately registered and subject to annual technical examination by the control-technical stations of the KAT [Automotive Transportation Control] administration of the Ministry of Internal Affairs (MVR) at the location of the vehicle's registration.

Article 52. The owner of the specialized automotive transportation vehicle must issue a registration certificate (Appendix 5).

Article 53. The design of the specialized transport vehicles and transportation containers must be based on the standardization documents for the respective area.

Article 54. The markings, labeling, and signs on the specialized transportation vehicle and transportation containers must be placed by the vehicle owner.

Section II

RAO Transportation Procedures

Article 55. (1) RAO is transported in accordance with the present regulation and other documents pertaining to such activities.

(2) During the trip, no deviating from the schedule, staying in inhabited settlements, leaving the vehicle unsupervised, hauling RAO in addition to other materials or people, or being in the proximity of other vehicles hauling substances considered more combustible or subject to explosion is allowed.

Article 56. Every transportation vehicle must have an accident plan listing all the steps that must be taken should a transportation accident or a breakdown occur.

Article 57. RAO hauled in a column of trucks must be preceded by a motor transport vehicle (MPS), which will alert the other road users of possible danger on the road.

Article 58. (1) The specialized automotive transportation vehicle and the accompanying MPS must be equipped with instruments for radiation control and the means of individual protection and deactivation; fire-extinguishing facilities; tools for breakdown repairs; portable signs notifying of radiation danger; the means of fencing off the polluted sector in case of accident; signs indicating prohibition or warning of emergency stops; and sound and light signals.

(2) The accompanying MPS must have radio-communication equipment.

Article 59. The schedule for the transportation of RAO is set by the owner of the transportation vehicle. It must be consistent with radiation safety requirements and take into consideration any eventual radiation or any other type of risk under normal or emergency conditions.

Article 60. If RAO are transported by motor vehicle over longer distances, the vehicle must have a relief driver.

Article 61. (1) The driver of the specialized automotive vehicle must have no fewer than three years of practical experience in driving a vehicle of the corresponding category; he must have been specially trained and instructed in radiation safety procedures and have been issued the proper certificate to this effect (Appendix 6).

(2) The driver of the specialized automotive vehicle must carry with him the following documents:

1. Permit for driving the respective category MPS and the MPS registration certificate;

2. Order issued by the MPS owner, cleared with the respective MVR KAT administration, indicating the schedule, if the material goes to a PPRAO, the MPS owner order, cleared with the MVR KAT and the Main Roads Administration, if hauled to the PKh;

3. Registration certificate of the automotive transportation vehicle;

4. Certificate for completed instruction in radiation safety;

5. Document proving the delivery and receipt of RAO (Appendix 7).

Article 62. Before each RAO transport, the level of radiation pollution of the transportation vehicle, the transportation containers, and the packaging must be checked. They must not exceed the accepted standards (Appendix 8).

Article 63. (1) The power of the equivalent dose at any point on the external surface of a transportation vehicle carrying RAO must not exceed 2 mSv/h; in the driver's cabin, it must not exceed 28 mSv/h.

(2) The level of the equivalent dose at any point on the external surface of the vehicle loaded with RAO must not exceed 2 mSv/h; at a distance of 1 meter from the surface, it must not exceed 0.1 mSv/h.

Article 64. During the transportation of RAO, the MPS driver or the dosimetric testing official is responsible for providing radiation control.

Article 65. If the specialized automotive vehicle or the accompanying MPS is damaged heavily enough for the driver to be unable to make the necessary repairs, he must immediately report that fact to the authorities of the respective territorial branch of the MVR and ask for assistance.

Article 66. (1) In the case of a traffic accident, the driver (drivers) and the accompanying person (persons) must act in accordance with the stipulations of the Law on Road Traffic and the regulations on its application, which require of them:

1. Not to allow outsiders access to the site of the accident;
2. If possible, to switch on the light indicators and the breakdown signal;
3. To place the portable warning and prohibition signs at a distance of 300 meters before and behind the vehicle;
4. To give first aid to victims, if there are any;
5. If necessary, to summon the fire-fighting authorities of the MVR.

(2) If a specialized automotive vehicle must stop because of damaged wrappings containing RAO and should cause a traffic hazard and could threaten the environment with pollution, the following steps must be taken:

1. The driver (drivers) and the accompanying individual (individuals) must put on their special clothing and individual means of protection;
2. They must fence the polluted sector and place the radiation danger markers;
3. They must take steps to localize the pollution caused by the accident;
4. They must switch on the light and accident signals;

5. The accident and the threat and consequences of the accident and the steps taken must be immediately reported to the respective authorities of the MVR and the vehicle owner. The vehicle owner must inform KIAEMTs, the MZ, and the MOS of the situation;

6. People or transportation vehicles must be prohibited from crossing the polluted area.

Chapter 6

Burial of RAO

Article 67. RAO is buried in special engineering installations close to or on the surface, or in natural or man-made cavities.

Article 68. (1) Solid or solidified RAO (processed by cementing, tarring, or any other technology) with low or medium beta- or gamma-specific activity, containing essentially beta- and gamma-radiating radionuclides, with a half-life not exceeding 30 years, including cesium-137, and an insignificant amount of alpha-active radionuclides, must be buried close to or on the surface of the ground.

(2) The specific, average alpha-activity of RAO for the entire system must not exceed 370 MBq/t; the maximum specific activity per package of solidified waste must not exceed 3.7 GBq/t.

(3) The maximum specific activity of radium-226 and thorium-232 per package of solidified waste must not exceed 3.7 MBq/t and 1.1 MBq/t for radium and thorium, respectively.

(4) The burial of solid RAO as per Article 68 is allowed only with a specific alpha activity of the waste in containers not exceeding 0.19 MBq/kg and a specific activity of radium-226 and thorium-232 not exceeding 0.037 MBq/kg.

(5) In exceptional cases, by permission of the KIAEMTs, solidified RAO with a specific alpha-activity ranging from 3.7 to 18.5 GBq/t may be buried.

Article 69. RAO is buried in accordance with the following requirements:

1. There must be no interaction between the RAO and surface water and groundwater;
2. The selected sites must have rock or mineral formations that prevent the spread of radionuclides in the environment;
3. Chemical compatibility must exist between the natural minerals (materials) and the materials of the installation, including the RAO contained in such installations;
4. There must be no valuable natural resources at the site.

Article 70. The sites where installations for the burying of RAO are located must be rated on the basis of technical and economic criteria, taking into consideration social consequences and hydrogeological, geological, and other factors, as well as factors related to protecting the health of the population and the environment, natural and cultural resources, transportation factors, and so forth.

Article 71. In designing engineering systems for burying RAO, their phases of useful life must be taken into consideration. This must include the period of exploitation during which they are filled with RAO and covered, the period of observation in the course of which the activity of the waste is reduced to levels that rate it as radioactive, and the period during which the territory is restored to its traditional use.

Article 72. Areas for sorting and processing RAO (for PPRAO) and for deactivation and radiometric, radiochemical, and other analyses, for the radiation safety service, administrative buildings, and so on, must be designated in PPRAO and PKh sites.

Article 73. (1) Spent radioactive sources must be buried in PPRAO after a cement or concrete solution has been poured on them, in special containers, at sites designated for the burial of solid RAO.

(2) The burial of spent radioactive sources is done in special standard storage wells in PPRAO.

Article 74. (1) Instructions for work with RAO in PPRAO and PKh contain the following:

1. The rights and obligations of the personnel;
2. The procedure for the preliminary investigation and the acceptance and transportation of the RAO, the conduct of deactivation operations, and the burial of the RAO;
3. The procedure for ensuring radiation safety during the various stages of work with RAO;
4. The organization and procedure for the supervision of sites in which radiation-safety or accident-repair operations are conducted;
5. The procedure for maintaining a health-hazard access system;
6. The organization of radiation control of the environment;
7. The procedure for RAO registration.

(2) The instructions concerning the site for the burial of RAO include the additional related activities in the treatment of RAO.

(3) The instructions for preventing or repairing breakdowns in PPRAO and PKh include the following:

1. Projections on possible accident situations and measures to prevent them;
2. The procedure for informing superior organizations and the authorities of the KIAEMTs, the MZ, and the MVR;
3. The steps to eliminate the consequences and to isolate the areas of radioactive pollution caused by an accident;
4. Instructions on the behavior of the personnel in case of accidents;
5. The organization of activities for giving medical assistance in cases of external and internal radiation incidents;
6. The procedure for repairing accidents and the steps for the protection of the personnel in carrying out the measures required for repairing the breakdown;
7. The responsibilities of the administration for the implementation of steps to prevent and repair accidents.

Chapter 7

Individual Protection and Radiation Control

Article 75. Individuals handling RAO must be equipped with the means of individual protection and work clothing, based on the type and class of work, consistent with radiation-safety standards.

Article 76. (1) The organization of radiation monitoring in working with RAO includes the following:

1. Sequence and means of monitoring;
2. Cadres and technical facilities;
3. Type of objects under observation;
4. Types of monitors;
5. Values and admissible deviations in monitors in the course of the work and in accidents;
6. Periodicity in taking indicator readings;
7. Individually monitored personnel.

(2) Radiation-safety control includes the following:

1. Technological radiation control;
2. Environmental radiation control;
3. Control of radioactive pollution caused by an accident;
4. Measuring of the individual dose of external radiation of the personnel, the content of radionuclides in the organism of the personnel, and the strength of the equivalent dose of gamma radiation in premises and on platforms.

Article 77. (1) Radiation control in work with RAO is done with standard radiation-safety services.

(2) The number, rights, and obligations of radiation-safety services must be approved by the head of the organization handling RAO.

(3) The radiation-safety service must:

1. Perform systematic control;

2. Ensure the reliable work of the radiation-control system, including the organization and activities to control the radiation situation;

3. Have the approval of the manager of the organization and coordinate with the state control authorities the safe utilization of nuclear energy and the specialized control authorities concerning the volume, nature, and periodicity of radiation control, and the recording and registration of the control results and the controlled parameters and their borderline values.

Article 78. Depending on the nature of activities with RAO, the following indicators must be checked at PPRAO, PKh, and ATs sites:

1. The power of the equivalent dose of gamma radiation;

2. The density of the beta particles flow;

3. The power of the equivalent dose of neutron radiation or the density of the neutron flow;

4. The specific activity of aerosols and the total activity of gasses in the work premises and in the atmosphere;

5. The activity of gasses and aerosols released in the air through the ventilation systems;

6. The specific activity of effluent waters;

7. The specific alpha and beta activity or the power of the equivalent dose of gamma and neutron radiation on the surface of solid or solidified RAO or on the surface of the packaging, based on the type of RAO;

8. The extent of pollution by alpha- and beta-active substances of the individual protective means, the skin, and the clothing of the personnel;

9. The external radiation dose;

10. The existence of radioactive substances in the organism of the personnel;

11. The radionuclide structure of gasses and aerosols in the air in the work premises, in the outside air, and in effluent waters, atmospheric deposits, the soil, the sub-soil stratum at the burial site, and ground and surface waters;

12. Surface pollution in work premises, equipment, transport facilities, and roads with alpha- and beta-active substances.

Article 79. (1) Stationary equipment with automatic sound-and-light-signaling systems must be installed in the work premises on the platforms of the PPRAO, the PKh, and ATs, where the strength of the equivalent dose may fluctuate within a wide range.

(2) The personnel are forbidden to remain in work premises without instruments for personal dosimetric control.

Article 80. Radiation control in storing and burying RAO must be automated.

Article 81. (1) The zone under observation surrounding the PPRAO and the PKh must be wider than the health-safety zone by a factor of 3 or 4 but no less than 5 kilometers along the segment of the radius from the center of the burying installation if RAO with activity not exceeding 3.7 TBq annually is buried near or on the surface. The dimensions of the protection and observation zone must be coordinated with the MZ authorities and approved at the planning stage, according to the Regulation on Issuing Permits for the Use of Nuclear Energy by the KIEMTs (DURZHAVEN VESTNIK No. 13, 1989).

(2) The following indicators must be controlled in the zone under observation surrounding the PPRAO and PKh:

1. The strength of the equivalent dose of gamma radiation;

2. The equivalent dose of beta and gamma radiation;

3. Specific activity of aerosols in the atmosphere, groundwater, and open water sources;

4. The surface density of radioactive pollution;

5. The radionuclide composition of the following: aerosols in the atmosphere, water in open water reservoirs, and groundwater; atmospheric deposits; soil; vegetation and silos, food products, and so forth.

Article 82. Radiation situation control in handling RAO in ATs, PPRAO, and PKh is determined at the planning stage. Radiation control of the environment requires a network of specially equipped observation stations.

Article 83. The results of radiation control must be recorded in a diary or in computers.

Chapter 8

Site Protection

Article 84. The protection of the sites where RAO is handled is based on the Regulation on Engineering-Technical Measures for Site Protection (DURZHAVEN VESTNIK No. 57, 1985).

Article 85. The managements of the organizations, ATs, PPRAO, and PKh are responsible for the safety of the projects handling RAO; such work is controlled by the MVR.

Additional and Concluding Stipulations

Section 1. The terms used in the present regulation are defined as follows:

1. "RAO" refers to substances, products, materials, and objects that, subsequently, for technical, economic, scientific, or other reasons can no longer be used and that, due to an increased content of radionuclides or the impossibility of eliminating surface radioactive pollution cannot be discarded in the environment. It does not include spent nuclear fuel;
2. "Work with RAO" means the sum of activities related to the safe gathering, preserving, processing, warehousing, transporting, and burying of RAO;
3. "Treating RAO" means changing the physical or chemical properties of RAO, which makes possible any subsequent work with it (warehousing, transporting, and burying);
4. "Preserving and storing RAO" means preserving RAO for the period between the implementation of individual activities in processing RAO and the time it is buried;
5. "Burying RAO" means preserving it in such a way as to guarantee its isolation from the environment until its activity drops below the point at which it is considered radioactive;
6. "Area for burying RAO (PPRAO)" is an installation for treating and burying RAO received from departments, establishments, scientific research laboratories, and so on, with the exception of ATs and which, for the sake of brevity, are referred to as "organizations," resulting from their work with radioactive substances and other sources of ionizing radiation;
7. "Permanent storage (PKh)" is an installation for burying RAO generated as a result of its use and extraction by ATs;
8. "Phases of the Service Life of PPRAO or PKh" are processes aimed at reliably achieving the goals for which they were established as sites for the burial of RAO;
9. "Hygiene-protection zone" is a territory surrounding ATs, PPRAO, and PKh, where people could be exposed to annual radiation doses exceeding the level of the dose for category B;
10. "Limit of the dose" is the highest level of the individual equivalent annual dose for a critical group of individuals in whose case the even radiation over a period of 70 years would not cause adverse changes in their health. It is controlled according to the power of the equivalent dose of external radiation of the territory and within the premises and the level of radioactive precipitation and pollution of the environment;
11. "Zone under observation" is the territory in which discarded matter from work with radioactive substances could exert an influence and in which the radiation of the population could reach the maximal dose for category B;
12. "Packaging" is a packaged radioactive content in a way suitable for transportation;
13. "Packaging set" is the sum of components necessary for the total containment of the radioactive content. This may include one or several receptacles containing various substances, insulation structures, the means of protection from radiation, and systems for cooling and heat insulation, as well as shock absorbers. It may be shaped as a barrel, a box, or any other type of receptacle or a tank or a transportation receptacle, as long as it meets the respective requirements;
14. "Industrial packaging" is a packaging set, a receptacle, or a transportation container, the structure of which meets the general requirements or the general and additional requirements, based on the type and activity of the contained RAO;
15. "Type A Packaging" is a packaging set, tank, or transportation container, the structure of which meets the general and additional requirements and that contains active organic matter;
16. "Type B packaging" is a packaging set, tank, or transportation container with RAO, with activity exceeding the admissible level for Type A packaging, and the structure of which meets general, additional, and other special requirements;
17. "Transportation container" is a part of the transportation equipment designed to facilitate the transportation of the substance, using one or several different types of transportation vehicles, without intermediary reloading in the same type of transportation facility;
18. "Unfixed pollution" means radioactive pollution that can be removed from the surface by standard processing;
19. "Fixed pollution" is the opposite of unfixed pollution.

Section 2. The designing, building, operating, and reconstruction shops, sectors, installations, equipment, and other projects related to the gathering, preserving, processing, storing, transporting, and burying of RAO require KIAEMTs permits issued in accordance with the Regulation on Issuing Permits for the Use of Nuclear Energy by the KIAEMTs (DURZHAVEN VESTNIK No. 13, 1989).

Section 3. Issues related to the training, qualifications, and capacity of the personnel handling RAO are settled with the Regulation on the Criteria and Requirements

for the Training, Qualification, and Capacity of Cadres Working in the Area of Atomic Energy (DURZHAVEN VESTNIK No. 47, 1989).

Section 4. Violators of the present regulation shall be held liable as per Chapter 5 of the Law on the Utilization of Atomic Energy for Peaceful Purposes.

Section 5. The present regulation is issued in accordance with Article 13 of the Law on the Utilization of Atomic Energy for Peaceful Purposes.

Section 6. The terms and extent for making power plants, either functioning or under construction, and installations for burying RAO consistent with the present regulation are set for each specific case by the Committee for the Utilization of Atomic Energy for Peaceful Purposes.

Section 7. Instructions and interpretations for the application of this regulation are issued by the chairman of the Commission for the Utilization of Atomic Energy for Peaceful Purposes.

Appendix 1 to Article 8, Paragraph 1

| Organization | | | | | | | | | | | |
|---|--|--|-------------------------------------|-------------------------|-------------------|----------------|--|---|--|--|---|
| Diary for Recording RAO in the Organization | | | | | | | | | | | |
| Responsible for Recording RAO: ... (Name, Middle Name, Last Name) | | | | | | | | | | | |
| Amount and Date | Type of RAO (Number and Date of Technical Certificate of Spent Source) | Type and Number of Packaging in Which RAO Is Contained | pH of the Environment of Liquid RAO | Radio-nuclide Structure | Specific Activity | Total Activity | Type and Number of Packaging in Which It Was Delivered to the PPROAO | Number and Date of the Legal Document With Which Spent Sources Were Written Off | Number and Date of the Legal Document With Which the RAO Was Delivered to the PPROAO | Last Name and Signature of Person Delivering the RAO | Last Name and Signature of Person Accepting the RAO |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |

Appendix 2 to Article 8, Paragraph 3

| Special Body | | | | | | | | | | | | | | |
|---|-----------------|-------------------------|--|--------------------|-----------------|-------------------|------------------|-----------------|-------------------|------------------|-------------------|-------------------|------------------|--------------------|
| Diary for Recording RAO in ATs | | | | | | | | | | | | | | |
| Responsible for Recording RAO: ... (Name, Middle Name, Last Name) | | | | | | | | | | | | | | |
| Type of RAO | Collecting RAO | | | RAO Processing | | | | Preserving RAO | | | Storing RAO | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | Untreated | | | Spent | | | |
| | Amount and Date | Radio-nuclide Structure | General Activity and Specific Activity | Means of Treatment | Amount and Date | Specific Activity | General Activity | Amount and Date | Specific Activity | General Activity | Quantity and Date | Specific Activity | General Activity | Means of Treatment |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

Remark: For solid RAO, the "specific activity" columns indicate the power of the equivalent dose of gamma radiation at a distance of 0.1 from the surface of the waste and the specific alpha- and beta-activeness.

Appendix 3 to Article 8, Paragraph 3

Diary for Recording RAO
in the Area for Burying RAO
and in Permanent Storage

| Type of RAO (for Spent Sources, Number and Date of Technical Certificate) | Date of Entry in the PPRAO | pH of the Environment (Liquid RAO) | Quantity | Means of Treatment in PPRAO | Radio-nuclide Structure | General Activity | Number and Type of Packaging in Which RAO Was Accepted | Number and Date at Which Spent Sources Were Eliminated From the Record | Number and Date of the Legal Document With Which RAO Was Received for Burial | Balance of Buried and Unburied RAO According to Columns 1, 2, 4-9 | Last Name and Signature of Persons Delivering and Accepting the RAO |
|---|----------------------------|------------------------------------|----------|-----------------------------|-------------------------|------------------|--|--|--|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |

Remark: In column 6, for permanent storage, the means for treatment used by the ATs is indicated.

Appendix 4 to Article 14, Paragraph 2

Classification of Solid RAO by Activity

| Solid RAO, Category | Power of the Equivalent Dose of Gamma Radiation at a Distance of 0.1 Meters From the Surface of the Waste, mSv/h | Specific Beta-Activity, Bq/kg | Specific Alpha-Activity Bq/kg |
|---------------------|--|-------------------------------|-------------------------------|
| I | $1.10^3 - 3.10^{-1}$ | $7.10^4 - 3.7.10^6$ | $7.10^3 - 3.7.10^5$ |
| II | $3.10^{-1} - 10$ | $3.7.10^6 - 3.7.10^9$ | $3.7.10^5 - 3.7.10^8$ |
| III | 10 | $3.7.10^9$ | $3.7.10^8$ |

Appendix 5 to Article 52

Registration Certificate Number.....

Of Specialized Automotive Transportation Vehicle
for the Transportation of RAO

1. Name of organization (nuclear power plant, place of burial of RAO or permanent storage).....
2. Model and number of automotive transportation vehicle.....
3. Degree of completeness of equipment of the automotive transportation vehicle.....
4. Consistency between the design and the requirements for the transportation of RAO.....
5. The transportation of the following RAO is allowed..... (description of the type, activity, and packaging, listing the permit issued by the Inspectorate for the Safe Utilization of Atomic Energy of the KIAEMTs)

6. Certificate valid until..... 19...

Manager of the organization
(ATs, PPRAO, PKh):.....

Date certificate issued.....

Appendix 6 to Article 61, Paragraph 1

Certificate Number.....

Issued to:..... (Name, Middle Name, Last Name)

Driver of specialized automotive transport vehicle No....., certifying that he has undergone the necessary training in radioactive safety and in the rules for the transportation of RAO on..... 19...

Medical examination conducted on..... 19...

Certificate valid until..... 19...

Manager of the PPRAO (PKh, ATs):.....

Appendix 7 to Article 61, Paragraph 2, Item 5

Certificate Number.....

For the Delivery (Acceptance)
of RAO for Burial

On this date, 19..., (Name, Middle Name, Last Name)

As a representative of..... (Organization, ATs), I delivered to..... (Name, Middle Name, Last Name).

Representing the..... (PPRAO, PKh)

The following RAO to be buried.

| Description of RAO | | | | | | | | | |
|--------------------|----------------|---------------------------------|--|------------------|------------------------|-------------------|-------------------|----------------|-------------------------------|
| Solid, Untreated | Solid, Treated | Spent Sources, Biological, etc. | Type of Packaging and Data of Labeling, Markings, and Inscriptions | pH of the Medium | Radionuclide Structure | Type of Radiation | Specific Activity | Total Activity | Total Amount of Delivered RAO |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Remark: The organizations which deliver waste to the PPRAO must fill in columns 1, 3, 4-10; the ATs delivering RAO to PKh must fill columns 2, 4, and 6-10. Column 3 as well must be filled for untreatable RAO by ATs

Name of person delivering RAO:.....

RAO accepted by:.....

Appendix 8 to Article 62

Norms Relating to Unfixed Radioactive Pollution on Packaging, Packing Sets, Transportation Containers, and Transportation Vehicles

| Type of Object | Pollution Bq/cm ² With | |
|---|---|--------------------------------------|
| | Beta- and Gamma-Active Radionuclides and Low-Toxic Alpha-Active Radionuclides | All Other Alpha-Active Radionuclides |
| External surface of packaging | 4 | 0.4 |
| External and internal surfaces of packing sets, transportation containers, transportation vehicles, and their equipment | 4 | 0.4 |

* Low-toxic alpha-active radionuclides: natural uranium; depleted uranium; natural thorium; uranium-235 or uranium-238; thorium-232, 228, and 230, if the indicated materials or their physical or chemical concentrates, or alpha-active radionuclides have half-lives of less than 10 days. These restrictions are applicable in defining unfixed pollution over an area of 300 square centimeters on any part of the surface.

Regulation on Issuing, Selling, Buying of Noncash Short-Term Securities

92BA0538A Sofia DURZHAVEN VESTNIK in
Bulgarian No 9, 31 Jan 92 pp 2-4

["Text" of Regulation No. 5, dated 23 January 1992, on Issuing, Selling, and Purchasing Noncash Short-Term State Securities, issued by the Ministry of Finance and the Bulgarian National Bank and signed by Iv. Kostov, minister of finance, and T. Vulchev, administrator of the Bulgarian National Bank]

[Text]

Regulation No. 5 dated 23 January 1992 on Issuing, Selling, and Purchasing Noncash Short-Term State Securities

Chapter 1

General Stipulations

Article 1. This regulation defines the procedure for floating domestic state loans by issuing noncash state securities for a term not to exceed one year (subsequently referred to as "state securities").

Article 2. In the sense of this regulation, a "financial institution" means any individual with a license to make bank deals or an insurance institution.

Chapter 2

Sale of State Securities on the Primary Market

Article 3. (1) The sale of state securities is conducted by the Bulgarian National Bank (BNB) for the state, with auctions held twice monthly, on the first and third Monday. If that day happens to be a holiday, the auction takes place on the next working day.

(2) If necessary, by proposal of the Ministry of Finance (MF), the BNB may issue special state securities as per the stipulation of Paragraph 1.

(3) The auction is supervised by a commission designated by the BNB Administrative Council, consisting of three permanent and two alternate members.

(4) Any financial institution with a checking account in the BNB may participate in the auction and, by virtue of that participation, signify its acceptance of the conditions and procedure as per this regulation.

Article 4. At least three working days before each auction, the BNB shall report to the financial institutions, as per Article 3, Paragraph 4, the number of the issue, the date of auction, the maturity of the security, the quantity offered, and the lowest acceptable price per 100-leva nominal value.

Article 5. (1) Financial institutions wishing to participate in the auction must send their orders to the BNB, State Credits Administration, State Securities Department, no later than 1000 on the day of the auction. The orders shall be sent with a coded text by telex (fax). Submitted requests may not be canceled.

(2) An order for participation (Example A of Appendix) should include the following:

1. Address on the order;
2. Name of the participant;
3. Number of the checking account of the participant in the BNB;
4. Number of the account of the participant for state securities;
5. Number of the issue of state securities for which the order is placed;
6. Total nominal value of the order (figures and letters);
7. Price at which the participant wishes to purchase state securities, in terms of a percentage per 100-leva nominal value, with two digits after the decimal point (figures and letters). The price may not be below the minimally acceptable price as announced by the BNB as per Article 4;
8. A coded text when submitting the order by telex (fax).

(3) Any participant in an auction may submit as many as 10 orders. Each order must indicate an overall nominal value not under 500,000 leva, in multiples of 10,000 leva, and a price in terms of a percentage of 100-leva nominal value.

(4) With the agreement of the MF, the BNB may refuse to sell state securities to individual financial institutions without giving a reason.

Article 6. (1) The auction is based on the orders received by the stipulated time by the State Securities Department, State Credits Administration of the BNB.

(2) The auction commission rates the orders in a descending sequence on the basis of the offered prices and approves them until the amount of state securities announced for sale have been reached. In the case of identical offers, the orders are approved according to the time they were received by the BNB.

(3) If the overall nominal value of the last approved order is higher than the amount of state securities still available for distribution, the order will be filled to the amount of the remaining balance.

(4) If part of the amount for sale remains unsold, the issue shall be considered partially filled.

(5) Minutes are drafted on the results of the auction and signed by all members.

(6) After the completion of the auction, the BNB shall inform in writing the participants whose orders were approved.

Article 7. (1) One day after the auction, the BNB will perform the payment operations between the financial institutions and the MF. This date shall be considered the date of the issue and the date the state securities were acquired.

(2) Payments will be based on the price offered by the participant.

(3) On the day of the issue, the BNB will record the state securities purchased by each participant.

(4) Financial institutions that participate in the auction must secure by no later than the date of the issue the necessary funds in their checking accounts in the BNB with which to pay for the state securities they purchased.

Chapter 3

Purchase and Sale of State Securities on the Secondary Market

Section 1

Purchase and Sale of State Securities Among Financial Institutions

Article 8. (1) In a deal involving state securities made by financial institutions meeting the stipulations of Article 3, Paragraph 4, the purchaser and the seller, having agreed on the purchase and sale of state securities, will submit to the State Securities Department of the BNB a request for the deal to be recorded by the department.

(2) Records for registration of the deal as per Paragraph 1 (Example B of Appendix) must include the following:

1. Address on the request;
2. Name of the purchaser;
3. Number of the checking account of the purchaser;
4. Number of the account in which the state securities of the purchaser are registered;
5. Name of the seller;
6. Number of the checking account of the seller;
7. Number of the account in which the state securities of the seller are registered;

8. Number of the issue of state securities subject to purchase and sale;

9. Total nominal value of the transferred state securities (in figures and letters);

10. Market price of transferred state securities (figures and letters);

11. Value;

12. Coded text in submitting the request by telex (fax).

(3) Requests for the transfer of state securities must be received by the State Securities Department at least two working days before the day on which payment is due.

Article 9. (1) The BNB will determine whether the seller has the state securities indicated in the request and whether the prerequisites relative to the requests filed by the seller and the purchaser coincide.

(2) If the stipulations of Paragraph 1 have been met, the BNB will officially settle the accounts among the financial institutions and reflect in its records the movement of the state securities with the value stipulated in the request.

(3) If the conditions as per Paragraph 1 have not been met, the BNB will refuse to make the payment and transfer the state securities and will tell the seller and the purchaser in writing the reasons for the refusal.

Article 10. If so requested by the financial institutions, the BNB will submit extracts of the records on state securities they own.

Article 11. Secondary market operations must be terminated five working days before the maturing of the respective state security issue.

Section II

Purchase and Sale of State Securities Among Financial Institutions and Physical and Juridical Persons

Article 12. (1) In the sale of state securities to physical and juridical persons, the financial institutions shall issue nominal certificates confirming the number of the issue and the total nominal value of purchased state securities.

(2) The certificate (Example C of Appendix) must include the following:

1. Name of the financial institution;
2. Signatures of two individuals authorized to represent the financial institution;
3. Seal of the financial institution;
4. Name of the purchaser;
5. Number of the state security issue subject to purchase and sale;

6. Overall nominal value of state security (figures and words);

7. Purchase price of state securities;

8. Maturity of state securities.

(3) The financial institutions may sell state securities to their clients at an overall nominal value not lower than 500 leva, in multiples of 100 leva.

(4) At the request of the BNB, the financial institutions must send it excerpts of the accounts holding state securities owned by them and their customers.

(5) State Securities held by the financial institution in their customers' accounts may not be used to meet the institutions' obligations.

Chapter 4

Redemption of Matured State Securities

Article 13. (1) The MF will provide the necessary funds for the redemption of state securities no later than one day before their maturity, from a special account kept in the BNB.

(2) On the basis of its records, the BNB will determine the amount of state securities that have matured and are owned by the financial institutions.

(3) On the day of maturity, the BNB will officially perform the payment operations between the MF and the financial institutions.

(4) The financial institutions will pay the nominal value of the state securities sold to other individuals on the basis of the nominal certificates they present.

Article 14. Amounts owed on state securities will be considered repaid on the basis of the statute of limitations three years after their maturity.

Concluding Stipulation

Only paragraph. The present regulation is issued in accordance with Article 62 of the Law on the BNB.

Appendix to Article 5, Paragraph 2, Article 8, Paragraph 2, and Article 12, Paragraph 2

Example A

To the BNB, State Credits Administration, State Securities Department

Order

"Commercial Bank A," payment account 000 000 000 000-1, BNB state securities account 000 000 000 000-2 purchases state securities issue BG 000 000 000-1, nominal value 50,000,000 (fifty million) leva at a price of 88.50 (eighty-eight and fifty one-hundredths) leva per 100 (one hundred) leva nominal.

Example B

To the BNB, State Credits Administration, State Securities Department

Request

"Commercial Bank A," payment account 000 000 000 000-1, state securities account in the BNB 000 000 000 000-2 purchases state securities from "Commercial Bank B," payment account 000 000 000 000-2, state securities BNB account 000 000 000 000-3, issue BG 000 000 000-1, nominal value 10,000,000 (ten million) leva for 9,500,000 (nine million and five hundred thousand) leva, having the value of

Example C

"Commercial Bank A" sells to company "AA" state securities, issue BG 000 000 000-1, nominal value 20,000 (twenty thousand) leva for 19,700 (nineteen thousand seven hundred) leva, maturing on.....

Law To Restore Ownership of Nationalized Real Estate

92BA0581A Sofia DURZHAVEN VESTNIK
in Bulgarian No 15, 21 Feb 92 pp 1-2

["Text" of Law To Restore Ownership of Nationalized Real Estate, adopted by the 36th National Assembly on 5 February 1992 and signed by Stefan Savov, chairman of the National Assembly]

[Text]

Ukase No. 37

of President of the Republic Zhelyu Zhelev
issued in Sofia on 17 February 1992
and sealed with the state seal

On the basis of Article 98, Point 4 of the Constitution of the Republic of Bulgaria, I hereby decree that the Law To Restore Ownership of Nationalized Real Estate, adopted by the 36th National Assembly on 5 February 1992, be published in DURZHAVEN VESTNIK.

**LAW TO RESTORE OWNERSHIP OF
NATIONALIZED REAL ESTATE**

Article 1. (1) Ownership is restored of real estate expropriated in accordance with the Law on the Expropriation of Large Urban Real Estate (published in DURZHAVEN VESTNIK No. 87, 1948; amended in No. 91, 1948), owned by the state, the townships, public organizations, their companies, or private companies as per Article 61 of the Commercial Code, actually extant in the dimensions within which they were expropriated.

(2) Deals made in violation of the resolution of the Grand National Assembly on the partial revocation of the prohibition on the sale of state and township property of 6 December 1990 (DURZHAVEN VESTNIK No. 101, 1990) are invalidated, and ownership of the property subject to the transfer is restored.

Article 2. (1) Ownership is restored of property expropriated in accordance with the following: Law on State Tobacco Monopoly (published in DURZHAVEN VESTNIK No. 96, 1947; amended in Nos. 93 and 234, 1948 and in IZVESTIYA No. 41, 1951 and No. 39, 1952); Law on State Petroleum Products Monopoly (published in DURZHAVEN VESTNIK No. 55, 1948; rescinded in No. 39, 1991); Law on Alcohol and Sweetened Alcoholic Beverages and Trade in Fruit Brandy and Wine Monopoly (published in DURZHAVEN VESTNIK No. 178, 1947; amended in Nos. 93 and 234, 1948 and No. 36, 1949); Law on the Nationalization of Private Industrial and Mining Enterprises (published in DURZHAVEN VESTNIK No. 302, 1947; amended in No. 176, 1949); Law on Cinematography (published in DURZHAVEN VESTNIK No. 78, 1948; amended in IZVESTIYA No. 95, 1953 and No. 65, 1959 and in DURZHAVEN VESTNIK No. 85, 1974); Law on Book Printing (published in DURZHAVEN VESTNIK No. 52, 1949; amended and supplemented in IZVESTIYA No. 19, 1951); Ukase on Expropriation of Food Storage Warehouses (published in IZVESTIYA No. 13, 1952).

(2) Ownership of the property as per Paragraph 1 is restored provided such property, at the time of the enactment of the present law, is owned by the state, townships, or public organizations or their companies, or by private companies as per Article 61 of the Trade Law, and provided they actually exist in the dimensions within which they were expropriated.

Article 3. (1) Ownership of property as per Articles 1 and 2 is restored to individuals from whom they were expropriated or to their legal heirs.

(2) Ownership is restored to juridical persons whose property was expropriated in accordance with the laws listed in Article 2. If such juridical persons do not exist at the time of the enactment of the present law, the right of ownership is restored to associates or members of such juridical persons or to physical persons who were members or associates at the time of their termination, in accordance with the rights of the individuals or their legal heirs.

(3) If the conditions for the restoration of ownership of the property as per Articles 1 and 2 are not present, their former owners or their heirs are compensated in accordance with the procedure stipulated in a separate law.

Article 4. (1) Ownership of property as per Articles 1 and 2 is restored if its owner has not been compensated with an equivalent payment in cash or any other real estate of equal value. Bonds are not considered compensation.

(2) Individuals in cases in which there have been withholdings as per the Ukase on Withholding the Debts of Former Owners of Property Expropriated by the State and Nationalized Enterprises by the State, Banks, and State Enterprises (IZVESTIYA No. 60, 1955) are not considered as having received compensation.

(3) Owners of property as per Article 8 of the Law on the Expropriation of Large Urban Real Estate and Article 7 of the Law on the Nationalization of Private Industrial and Mining Enterprises that was received as compensation or as substitute housing may request the restoration of the property. The requests must be filed no later than six months from the enactment of the present law with the minister of finance, who must issue a ruling within 30 days. Failure to issue such a ruling is considered silent rejection. Rejections must be appealed within 14 days to the Supreme Court, which must rule on the substance. The stipulations of the Law on Administrative Procedures apply in the case of unresolved issues.

(4) With the enactment of the resolution as per Paragraph 3, real estate given as compensation or a substitution becomes the property of the state or the township and is seized in accordance with Article 16 of the Law on Ownership. The seizure may not take place sooner than six months from the resolution on the restoration of ownership and, in the cases stipulated in Article 6, Paragraph 2, before the expiration of the three-year period.

Article 5. The heirs of individuals whose ownership of the property as per Articles 1 and 2 is being restored shall be exempt from paying inheritance taxes.

Article 6. (1) Leasing agreements for real estate as per Articles 1 and 2 will be treated as open-end leases.

(2) A physical person administratively given housing whose ownership is restored as per this law shall retain his right as a tenant as per the Law on Rental Relations for a three-year period from the enactment of this law. Starting with the date of the restoration of ownership, he shall pay rent to the new owner. A rental contract may not be annulled prior to the expiration of the three-year term except in the cases listed in Article 36, Paragraph 1, Items 1, 2, 3, 4, and 11 of the Law on Rental Relations.

(3) The stipulations of Paragraph 2 also apply in cases in which real estate is used as nurseries, kindergartens, schools, or health institutions.

Article 7. The owners of property as per Articles 1 and 2 or their heirs may file claims for the restoration of ownership of such property if the property has been acquired by third individuals in violation of the laws or by virtue of their official or party status or through the abuse of power. The claims must be filed within one year of the enactment of this law.

Article 8. (1) Former owners and their heirs may not claim lost benefits and income from the property.

(2) The necessary expenditures for the property made by tenants who are physical persons must be paid by them.

Article 9. Individuals whose ownership is restored in accordance with the present law may be issued ownership documents after a thorough investigation, proving that, prior to the date of the condemnation of the

property by the state, they or their heirs had the right of ownership. No state fees are charged for the thorough investigation.

Article 10. Ownership of stores, workshops, warehouses, and studios sold between 13 March 1973 and 16 March 1990 outside the stipulations of Resolution No. 6 of the Council of Ministers of 1975 on the Purchasing of Stores, Workshops, Warehouses, and Studios (DURZHAVEN VESTNIK No. 39, 1975) shall be restored in accordance with the stipulations of the Law on the Restoration of Ownership of Some Stores, Workshops, Warehouses, and Studios (DURZHAVEN VESTNIK No. 105, 1991).

Additional Stipulation

1. The township councils will do what is necessary to resolve on a priority basis the housing problem of tenants occupying the affected housing as per Article 6, Paragraph 2, within the stipulated time.

Concluding Stipulation

2. (1) Within one month of the enactment of this law, the Council of Ministers shall issue a resolution restoring ownership of real estate expropriated with Council of Ministers acts between 1947 and 1962, excluding acts promulgated on the basis of Article 101 of the Law on Ownership.

(2) Within the same period of time, the Council of Ministers shall submit to the National Assembly a draft law on rescinding the ukases with which the property of the citizens was condemned in favor of the state.

Law To Restore Ownership of Property Expropriated Under Previous Laws

92BA0582A Sofia DURZHAVEN VESTNIK
in Bulgarian No 15, 21 Feb 92 pp 2-3

["Text" of Law To Restore Ownership of Property Expropriated Under Previous Laws, adopted by the 36th National Assembly on 5 February 1992 and signed by Stefan Savov, chairman of the National Assembly]

[Text]

Ukase No. 38
of President of the Republic Zhelyu Zhelev
issued in Sofia on 17 February 1992
and sealed with the state seal

On the basis of Article 98, Point 4 of the Constitution of the Republic of Bulgaria, I hereby decree that the Law To Restore Ownership of Property Expropriated as per the Law on the Territorial and Settlements Sector, the Law on the Planned Development of Settlements, the Law on the Development of Settlements, the Law on State Property, and the Law on Ownership, adopted by the 36th National Assembly on 5 February 1992, be published in DURZHAVEN VESTNIK.

LAW TO RESTORE OWNERSHIP OF PROPERTY EXPROPRIATED AS PER THE LAW ON THE TERRITORIAL AND SETTLEMENTS SECTOR, THE LAW ON THE PLANNED DEVELOPMENT OF SETTLEMENTS, THE LAW ON THE DEVELOPMENT OF SETTLEMENTS, THE LAW ON STATE PROPERTY, AND THE LAW ON OWNERSHIP

Article 1. (1) Individuals and their heirs, whose built-up real estate was expropriated before 21 April 1990 in accordance with the Law on the Territorial and Settlement Structure, the Law on the Planned Development of Settlements, and the Law on the Urbanization of Settlements may request the voiding of such expropriation provided the buildings existed on the day of enactment of the present law, and provided the project for whose purpose the property was expropriated has not actually been started.

(2) If the standing buildings have been demolished, a request may be filed to void the expropriation, provided construction has not actually been started and that the lot meets the requirements of an individual building lot, based on the respective rules, standards, and norms.

(3) If the expropriated buildings are held on the basis of a temporary regulation, the individuals as per Paragraph 1 may request the voiding of the expropriation, provided the possibility exists, based on the construction and regulatory plan, for such buildings to be included in the plan for future development and the lot meets the requirements for an individual building lot in accordance with the respective regulations, standards, and norms.

Article 2. Individuals whose unimproved real estate has been expropriated may also file for the voiding of the expropriation as per Article 1, Paragraph 1 provided construction, at the time of the enactment of the present law, has not actually begun on such property.

Article 3. (1) Individuals whose property was expropriated for state needs as per Article 26 of the Law on State Property or Article 101 of the Law on Ownership may file to have the expropriation voided, provided the property, at the time of the enactment of this law, is not being used for the purpose for which it was expropriated.

(2) Individuals whose stores were expropriated as per Article 101 of the Law on Ownership may file to have the expropriation voided, provided they refund to the state the proceeds of the compensation they received.

Article 4. A voiding of expropriation must be requested within six months from the enactment of the present law. It must be filed with the mayor of the township, who must issue a decision within 30 days. Failure to issue a decision within that time is considered a refusal. A refusal must be appealed within 14 days to the respective okrug court, which will rule on the substance of the case.

Article 5. (1) If the expropriation is voided, housing and other projects given in compensation will become state property in accordance with the voiding resolution.

(2) The seizure of the property as per Paragraph 1 is based on Article 16 of the Law on Ownership and must take place within six months of the enactment of the resolution voiding the expropriation. Within the same period of time, individuals living in such turnover housing must vacate it.

(3) Housing that has been converted to state property shall be given to the township councils where the property is located, to be used for housing socially deprived citizens, citizens with an extreme need for housing, and citizens who must vacate houses whose ownership has been restored to other individuals.

Article 6. (1) If a former owner has received monetary compensation, the resolution on voiding the expropriation shall be enacted as of the time the monetary compensation has been refunded.

(2) The amount paid as the differential between the price of the expropriated property and the one provided as compensation must be refunded within two months of the resolution on the voiding of the expropriation.

Article 7. (1) When, as a result of expropriation, co-owned property has been used as compensation or property owned by third individuals has been used as compensation, the petition for voiding the expropriation must be filed by all co-owners and all third individuals, with notarized signatures.

(2) If the property granted as compensation has been transferred in a deal to a third individual, a voiding of the expropriation may not be requested unless the property had been restored to the petitioner at the time the request to void the expropriation was filed.

Additional Stipulation

Only paragraph. (1) Owners of expropriated property must file their requests to amend the construction and regulatory plan as per Article 1, Paragraphs 2 and 3 with the township councils.

(2) A decision of the mayor as per Article 1, Paragraphs 2 and 3 is binding on technical and other state authorities. A resolution on changes in the construction and the regulatory plan on approving a building lot and including the building in the future construction system may not be appealed.

Order of Ministry of Industry, Trade, for Imports, Exports

92BA0584A Sofia DURZHAVEN VESTNIK
in Bulgarian No 15, 21 Feb 92 pp 10-11

["Text" of Ministry of Industry, Trade, and Services Order No. RD-16-02, dated 14 January 1992 and signed by Minister Ivan Pushkarov]

[Excerpt] In accordance with Resolution No. 119 of the Council of Ministers of 1991 (published in DURZHAVEN VESTNIK No. 52, 1991; amended in No. 71, 1991; supplemented in No. 79, 1991 and Nos. 3, 9, and 11, 1991) on the Import and Export Regime for 1991, the Ministry of Industry and Trade must endorse certificates for export or import as well as export licenses for textile goods destined for the European Economic Community (EEC) and Canada, and for the export of small-sized cattle and meat from such cattle to the EEC. In this connection, I hereby order the following:

1. Firms requesting permits for the export/import of goods and technologies must submit to the Ministry of Industry and Trade a field form-certificate in two copies as per Appendix No. 1.

For exporting goods subject to quantitative restrictions to EEC countries and Canada, the companies that have been issued quotas subsequent to their participation in the respective competitions must also submit completed forms for export licensing in three copies and, if so required, bank guarantees.

2. In cases requiring advance clearing with other authorities—the Ministry of Finance, the Ministry of Agriculture, the Ministry of Environment, the Ministry of the Interior, the Ministry of Defense, and so forth—the written opinions of these authorities must be entered in the space marked "Note" before submitting the forms to the Ministry of Industry and Trade.

3. Endorsed certificates (numbered and stamped) will be issued within three working days from the date of the request. The first copy of the certificate will be for the company, for its own use; the second will be kept by the Ministry of Industry and Trade.

A refusal to endorse a certificate must be justified in writing within the same period of time, and the documents must be returned to the petitioner.

4. The data on the certificates and bank guarantees must be provided in accordance with Bulgarian and international standards and the recommendations described in the United Nations Trade Elements Directory (UNTED), as follows:

4.1. Exporter (importer): Name and address of the selling-export or purchasing-import company. Enter the nine-digit code number to the right of the EKPOU (Uniform Enterprise, Organization, and Establishment Classifier).¹

4.2. Basis: Indicates the legal document on the basis of which authentication of the document is requested (ukase, law, resolution or Council of Ministers decision); exact name of the document, number, date of issue, paragraph, section, article, line, item, and so forth.

4.3. Contract number and date: Number of the contract or document of the company, confirming the data in the certificate, and the date on which it was issued.²

4.4. Producer (consumer): Name and address of the company producing the commodity for export or the consumer of the commodity from import. On the right of the EKPOU acronym, enter the nine-digit code number.

4.5. Purchaser (seller): Name, country, and legal address, and the location of the headquarters of the foreign firm purchaser or seller. Enter the country code as per Appendix No. 3 [not reproduced here].

4.6. Country of origin and receiving country: Code of the country as per Appendix No. 3, where the goods are originating, or their destination.

4.7. Delivery conditions: Enter code as per INCOTERMS90 of the International Chamber of Commerce, Paris, as indicated in Appendix No. 4 [not reproduced here].

4.8. Payment commissions: Enter code as per Appendix No. 5 [not reproduced here].

4.9. Time of delivery and payment term: Indicate the date by which delivery and/or payment must be made.²

4.10. Currency: Enter the code for the foreign currency as per Appendix No. 6 [not reproduced here].

4.11. Rate of exchange: Enter the rate of exchange of the foreign currency in leva as per the BNB [Bulgarian National Bank] bulletin of the last working day before the submission of the form and the documents to the Ministry of Industry and Trade.

4.12. Code: Enter the eight-digit tariff number of the commodity as per the customs tariff.

4.13. Description of the commodity: Provide a precise description of the commodity.

4.14. Measurement: Enter the measurements of the respective commodity as per Appendix No. 7 [not reproduced here].

4.15. Quantity: Enter the precise quantity as per the measurement of 4.14; in the case of bulk freight, a deviation of plus or minus 5 percent is allowed.

4.16. Unit price: Indicate the unit price in the payment currency, based on FOB Bulgarian port or FOB Bulgarian border for exports and FOB foreign port or FOB foreign border for imports by the supplier, per unit commodity measurement.

4.17. Total value: Indicate the total value in foreign currency and in leva. The total value in foreign currency will be different from the sum of the unit value by quantity if the conditions for delivery are not FOB or FOB at the border.

5. The export license for exporting textile goods to the EEC and Canada and of small-sized cattle and meat from such cattle to the EEC must be filled out in English and French in triplicate (an original and one copy for the

company, and one copy for the MIT [Ministry of Industry and Trade]), in accordance with the respective agreements.

6. The Automated Management Systems Unit must update the system for electronic data processing used by the MVV [Ministry of Foreign Economic Relations] for

issued certificates, with a view to ensuring a weekly control and coordination with the data received from the Customs Administration.

The present order must be published in DURZHAVEN VESTNIK.

**Appendix No. 1
Bulgarian Export/Import Certificate**

| | | | | | | |
|---------------------------|----------------------|-------|-------------------|------------|---------------|------------------------|
| Exporter/ Importer | | EKPOU | Legal basis | | | Date |
| | | | Contract No. | | | Date |
| Manufacturer/ End-User | | EKPOU | Buyer/Seller | | | |
| | | | Country of origin | | | Country of destination |
| | | | Terms of delivery | | | Date of delivery |
| | | | Terms of payment | | | Date of payment |
| | | | Currency | | | Exchange rate |
| HS Code | Description of Goods | Unit | Quantity | Unit Price | Value in Leva | Value in Hard Currency |

Note

| | |
|------------------------|----------------|
| Prepared by | Signature |
| Signature | |
| Telephone | Seal |
| Copy 1—for the company | Copy 2—for MIT |

Footnotes

1. Information provided by the Central Statistical Administration, 2 Panayot Volov Street, fourth floor, room No. 8.

2. Year, month, day, as indicated in Appendix No. 2.

[passage omitted]

Amendment to Law on Income Tax

92BA0653A Sofia DURZHAVEN VESTNIK
in Bulgarian No 19, 6 Mar 92 pp 2-3

["Text" of Law Amending and Supplementing the Law on the General Income Tax, adopted by the 36th National Assembly on 20 February 1992 and signed by Stefan Savov, chairman of the National Assembly; see "Provisions of New Income Tax Detailed" in DUMA, 23 March 1991, published in FBIS-EEU-91-060, 28 March 1991, pages 9-10]

[Text]

Ukase No. 55
of President of the Republic Zhelyu Zhelev
issued in Sofia on 17 February 1992
and sealed with the state seal

On the basis of Article 98, Point 4 of the Constitution of the Republic of Bulgaria, I hereby decree that the Law Amending and Supplementing the Law on the General Income Tax, adopted by the 36th National Assembly on 20 February 1992, be published in DURZHAVEN VESTNIK.

**LAW AMENDING AND SUPPLEMENTING THE
LAW ON THE GENERAL INCOME TAX**

(Published in DURZHAVEN VESTNIK No. 132, 1950; amended in IZVESTIYA No. 104, 1952; No. 60, 1953; No. 15, 1953; No. 64, 1955; No. 91, 1957; No. 90, 1958; No. 91, 1960; No. 105, 1962; DURZHAVEN VESTNIK No. 99, 1963; No. 52, 1965; Nos. 16 and 52, 1966; Nos. 15 and 100, 1967; No. 69, 1968; No. 60, 1970; No. 101, 1972; No. 53, 1973; amended in No. 54, 1973; amended and supplemented in Nos. 36 and 93, 1979; No. 7, 1982; No. 44, 1984; No. 79, 1985; No. 33, 1988; No. 4, 1989; Nos. 10 and 30, 1990; No. 27, 1991; amended in No. 30, 1991; amended in No. 82, 1991.)

Section 1. Article 3 is amended as follows:

"3. The tax is obligatory for individuals earning income liable to taxation in accordance with this law."

Section 2. The table in Article 4 is amended as follows:

| Monthly Income | Tax |
|------------------|--|
| (in leva) | |
| 750 or less | No tax |
| 750.01-1,000 | 20% for any amount over 750 |
| 1,000.01-3,000 | 50 + 24% for any amount over 1,000 |
| 3,000.01-6,000 | 530 + 28% for any amount over 3,000 |
| 6,000.01-10,000 | 1,370 + 32% for any amount over 6,000 |
| 10,000.01-20,000 | 2,650 + 36% for any amount over 10,000 |
| Over 20,000 | 6,250 + 40% for any amount over 20,000 |

Section 3. Article 13 is amended to read as follows:

1. The table in Paragraph 1 is amended as follows:

| Annual Income | Tax |
|--------------------|--|
| (in leva) | |
| 9,000 or less | No tax |
| 9,000.01-12,000 | 20% for any amount over 9,000 |
| 12,000.01-36,000 | 600 + 24% for any amount over 12,000 |
| 36,000.01-72,000 | 6,360 + 28% for any amount over 36,000 |
| 72,000.01-120,000 | 16,440 + 32% for any amount over 72,000 |
| 120,000.01-240,000 | 31,800 + 36% for any amount over 120,000 |
| Over 240,000 | 75,000 + 40% for any amount over 240,000 |

2. A new Paragraph 3 is added, to read as follows:

"Income from renting property considered joint family property must be divided equally among the spouses, unless a different proportion is ordered by a court ruling."

3. Paragraph 4 is amended to read as follows:

"Expenditures related to activities must be subtracted from the total annual income, if they are related to the following:

"1. Invested raw and other materials; cost of energy; transportation; leasing; telephone, fax, telex, and other communications; advertising; and other direct expenditures;

"2. Purchase and maintenance of machines and equipment, buildings, transportation facilities, farm inventory, amortization deductions, and other expenditures for durable material assets, as well as expenditures for current and capital repairs if no amortization deductions have been made;

"3. Wages and remunerations paid in accordance with civil contracts and social security for blue-collar and white-collar workers;

"4. Training, qualification, retraining, including hired blue-collar and white-collar workers both in the country and abroad;

"5. Per diem, travel, and housing allowance for traveling in the country and abroad, but not to exceed double the amount allowed for state officials;

"6. Cost of representation not to exceed 3 percent of taxable income;

"7. Purchase of bonds, treasury bonds, and other state or bank securities, share participations, and stock;

"8. Payments to the budget for taxes, fees, and so forth;

"9. Repayment of bank loans with terms in excess of one year, and interest paid;

"10. Property insurance;

"11. Contributions to the state and to training, scientific, cultural, health, educational, sports, and tourist institutions, nonprofit or supported by the budget; to foundations with charitable, environmental protection, health, scientific research, and cultural and educational purposes; to foundations that assist victims of natural disasters; and for aid and assistance to students, but not to exceed 20 percent of taxable income;

"12. Other necessary expenditures."

4. Paragraphs 3, 4, 5, 6, 7, 8, and 9 become Paragraphs 4, 5, 6, 7, 8, 9, and 10, respectively.

Section 4. In Article 19, last paragraph, substitute the words "the tax authority of the tax service or bureau" for the words "financial department, section, or service of the township people's council or mayorality that makes the budget."

Section 5. Article 32 is amended to read as follows:

"32. Taxable income as per Articles 13 and 19 of the law will be computed by the tax authorities in accordance with their authorization as per Article 81a of the Law on Local Taxes and Fees.

"In a case where the total annual income may not be determined for lack of accounts or because of faulty bookkeeping, the tax authorities will compute it by taking the following under consideration:

- "1. Documents with reliable data;
- "2. Type and nature of activities;
- "3. Rent paid on real estate in which the work is done;
- "4. Commercial importance of the place in which the work is done;
- "5. Capital;
- "6. Turnover;
- "7. Number of employed personnel;
- "8. Range of customers;
- "9. Paid turnover and excise tax;
- "10. Income earned by other individuals engaged in practicing similar activities under similar or identical conditions;
- "11. Quantitative differences between procured and available raw and other materials;
- "12. Any other objective data that could assist in attaining this objective."

Section 6. Article 33 is amended as follows:

1. In Paragraph 1, substitute "until 15 February" for "until 15 January."

2. Paragraph 2 is amended as follows:

"Individuals whose incomes are derived from activities related to a craft and that are subject to taxation as per Articles 13 and 19 of this law must inform the tax service or bureau in their areas within 15 days of beginning their activities. Such information must be submitted in writing in accordance with a form approved by the Minister of Finance. The data are entered in a special register in accordance with a procedure determined by the minister of finance."

Section 7. In Article 35, substitute "tax authority" for "financial authority."

Section 8. Article 45 is amended to read as follows:

"45. State and township authorities and juridical and physical persons must assist the tax authorities in the performance of their official duties.

"The tax authorities and other individuals must keep the confidentiality of facts they have learned in the course of their duties.

"Supplying information to the judiciary and other state authorities in cases specifically stipulated in the law is not considered a breach of confidentiality.

"Violators are punishable with fines not to exceed 20,000 leva."

Section 9. Paragraph 2 of Article 50 is amended to read as follows:

"A blind, deaf, dumb, or disabled person with an assigned disability group will be exempt from taxes if the taxable individual as per Article 4 and Article 13, Paragraph 1 has an income that is not more than twice the amount of the taxable monthly income or the annual minimum. The differential in excess of these amounts will be taxed as regular income."

Section 10. Article 53 is deleted.

Section 11. In Articles 54 and 55, the words "the account of the tax service or bureau" are substituted for "the account of the township people's council or mayoralty that makes the budget."

Section 12. Article 56 is amended to read as follows:

"56. The tax as per Section I, Chapter IV of the law must be paid within 30 days after it has been determined, as per Article 35."

Section 13. Article 57a is deleted.

Section 14. Article 60 is amended to read as follows:

"60. Chiefs, directors, and so forth, and accountants in establishments, enterprises, organizations, and so forth will be individually fined 100-500 leva for the improper computing of tax and for delayed tax payments. This fine will be imposed for failure to submit the data as per Article 19.

"Proof of violations and the promulgation, appeal, and execution of penal resolutions shall be based on the Law on Administrative Violations and Penalties."

Section 15. A new Article 60a is added to read as follows:

"60a. Penal resolutions for the levy of fines as per this law shall be issued by the chiefs of the tax services in their respective territorial tax administrations."

Provisional and Concluding Stipulations

Section 16. With the exception of Item 2, the present law will apply for income earned after 1 January 1992.

Section 17. Paragraph 2 will apply to income earned after 1 March 1992.

Section 18. The stipulations of Items 1 and 3, Points 2 and 3 will apply also in the case of income earned in 1991.

Section 19. The execution of this law is assigned to the Council of Ministers.

Law on Value-Added Tax

92CH0590A Prague HOSPODARSKE NOVINY
in Czech 12 May 92 pp 15-18

["Text" of Law on Value-Added Tax, approved by the Federal Assembly of the Czech and Slovak Federal Republic, dated 16 April 1992]

[Text] The Federal Assembly of the Czech and Slovak Federal Republic has agreed upon the following law:

PART ONE GENERAL PROVISIONS

Section 1 Object of Regulation

This law regulates the tax on added value (hereinafter referred to as "the tax") as it applies to taxable matters domestically, to imported goods, and to incidental bus transportation engaged in by a foreign operator on Czechoslovak territory.

Section 2 Definition of Basic Terms

1) For purposes of this law, the following are considered to be taxable matters:

a) The delivery of goods, of construction projects, and the transfer of real estate, except for land parcels, which involve a change in ownership rights or in management rights;

b) The rendering of services;

c) The transfer or utilization of rights based on industrial or other mental ownership, the granting of rights to utilize an item or utilizable property value, as well as the granting of technical or other economically utilizable knowledge (hereinafter referred to as "the transfer and utilization of rights") within the framework of entrepreneurial activity.¹

2) For purposes of this law:

a) Goods are understood to be material property, including thermal and electric energy, gas, and water; money is not considered to be goods;

b) Legal tender bank notes and coins of Czechoslovak or foreign currency, as long as they are not sold for numismatic purposes at a price higher than their nominal value or at a price which is higher than the recalculated nominal value in terms of Czechoslovak currency according to the foreign exchange rate published by the State Bank of Czechoslovakia; bank notes and coins whose validity has been terminated, but which can be exchanged for valid bank notes and coins, are also considered to be valid;

c) Services are considered to be activities or materially capturable results of activities, with the exception of goods;

d) Sales are understood to be receipts and proceeds resulting from taxable activities, excluding activities which are exempt from the tax obligation in accordance with Section 24, reduced by the amount of the tax;

e) The tax charged at the input point is understood to be the tax payable by the taxpayer to another taxpayer for taxable activities as a part of the price;

f) Tax deduction is understood to be the lowering of one's own tax obligation for taxable activities by the amount of tax charged at the import point;

g) An excessive deduction is understood to be the inflation of a claim for tax deduction over and above the tax obligation of the taxpayer for a given tax period;

h) A tax administrator is considered to be the appropriate territorial financial organ (hereinafter referred to as "the financial organ"),² with the exception of the importation of goods and incidental bus transportation accomplished by a foreign operator in Czechoslovakia, in which case the tax administrator is the customhouse;

i) An automobile is considered to be a personal automobile designed for and used in passenger transportation.

Section 3 Individuals Who Are Obligated To Pay Tax

1) Individuals who are obligated to pay the tax in Czechoslovakia are individuals to whose benefit the taxable activity is being accomplished and, in the case of the importation of goods, individuals for whom goods are to be released unless the law stipulates otherwise.

2) In the case of incidental bus transportation, accomplished by a foreign operator on the territory of Czechoslovakia, the operator is obligated to pay the tax.

PART TWO APPLICATION OF THE TAX TO TAXABLE ACTIVITIES IN CZECHOSLOVAKIA

CHAPTER I Tax Entities

Section 4 Persons Subject to Taxation

Persons subject to taxation include individuals and legal entities who engage in taxable activities within the framework of entrepreneurial actions.

Section 5 Taxpayers

1) Taxpayers are persons subject to taxation who are registered with the appropriate financial organ.

2) Persons subject to taxation whose sales volume for the preceding three calendar months exceed 1.5 million korunas [Kcs] are obligated to register in accordance with the laws of the national councils regulating the administration of taxes and fees at the latest by the end

of the calendar month following the month in which their sales volume exceeded the above amount. Taxpayers may request cancellation of their registration no sooner than upon the expiration of one year from the date of registration, provided their sales volume for the previous three months did not exceed Kcs1.5 million and if, at the same time, their sales volume for the preceding 12 months did not exceed Kcs6 million.

3) Persons subject to taxation whose sales volume does not achieve the amount outlined in Paragraph 2 may register as taxpayers at their own request. They can apply for cancellation of this registration at the earliest upon the expiration of one year from the date of registration, as long as their sales volume did not exceed the amounts stipulated in Paragraph 2 above.

4) In the event registration is canceled, the taxpayer is obligated to pay a tax on his material property, with respect to which he had asserted a tax deduction and shall do so according to his status as of the date the registration was canceled. He will list this tax in his tax return for the most recent tax period.

5) If a person subject to taxation registers as a result of the obligations outlined in Paragraph 2 or at his own request according to Paragraph 3, he is entitled to assert a claim for a tax deduction pertaining to material property on which that person has paid tax. The tax deduction may not be asserted in the case of personal automobiles. The claim is asserted in the tax return for the first taxation period following the date of registration.

6) Persons subject to taxation who were obliged to register, but did not fulfill this obligation, are considered to be taxpayers as of the day this obligation was to be fulfilled.

Section 6 Persons Having a Special Relationship With the Taxpayer

1) Persons who have a special relationship toward the taxpayer are considered to be the following for purposes of this law:

a) Persons who are the statutory organ of the taxpayer or a member of the taxpayer's statutory organ, as well as persons directly subordinated to him;

b) Members of the oversight councils of taxpayers;

c) Persons having control over the taxpayer, principal stockholders and members of boards of directors of commercial corporations;

d) Persons who have a special relationship with private individuals listed under Letters a) through c) above;

e) Legal entities, in which one or another of the persons listed under Letters a), b), and c) has a share in the basic capitalization which exceeds 10 percent;

f) Principal stockholders of the taxpayer and any kind of legal entity under their control.

2) Persons who have a special relationship with the private individuals listed in the provisions under Paragraph 1, Letter d), above are next of kin,³ and persons living with individuals listed under Paragraph 1, Letter d), in a common household for a period of at least one year and who, for that reason, are taking care of a common household or are dependent upon that person, uncles, aunts, nephews, nieces, as well as cousins who have common grandparents.

3) According to this law, control over the taxpayer is understood to be the ownership of more than 50 percent of his securities or other share components. A principal stockholder is understood to be the owner of more than 10 percent of the securities or other share components.

CHAPTER II Object of Taxation and the Place of a Taxable Activity

Section 7 Object of the Tax

1) The object of the tax includes all taxable activities performed for a fee as well as free of charge, including payments in kind in Czechoslovakia, so long as this law does not stipulate otherwise.

2) For purposes of this law, taxable activity is considered to be even activity accomplished by the taxpayer for individuals having a special relationship to the taxpayer, for the taxpayer's own requirements, and for purposes having nothing to do with business activities.

Section 8 Location of Taxable Activities

1) In the case of goods deliveries, the location of a taxable activity is as follows:

a) The location of the goods at the time the transport or dispatch of the goods is initiated, provided the delivery of goods is connected with transportation or dispatching of goods; it makes no difference who is handling the transportation or dispatching of the goods in question;

b) The location where the goods are installed or assembled, if the delivery of goods is connected with their installation or assembly;

c) The location of the goods at the time delivery is accomplished, if delivery of the goods is accomplishable without transportation or dispatch.

2) In the event of the transfer of real estate or the delivery of construction projects, the location of the taxable activity is the place where the real estate or the construction project is located.

3) In the event of the rendering of services and in the event of the transfer and utilization of rights, the location of the taxable activity is as follows:

a) The place at which the individual providing the service or accomplishing the transfer and utilization of rights has his domicile or has a permanent operating facility in which services are provided; if there is no seat or permanent facility, then the location is considered to be the location of his domicile or possibly the place where he normally stays;

b) The place where the real estate or the construction project is located; in the case of services pertaining to these matters, including services provided by real estate offices, appraisers, and services of architects and construction superintendent services;

c) The location at which transportation is initiated, in the event of transport services;

d) The place where these services are actually provided in the case of services having to do with cultural, artistic, sports, scientific, educational, entertainment, and similar activities, including the brokering and organizing of these activities and any secondary services.

CHAPTER III **Accomplishment of a Taxable Activity,** **Development of a Tax Obligation,** **and Execution of Tax Documents**

Section 9 **Accomplishment of a Taxable Activity**

1) A taxable activity is considered to have been accomplished:

a) Upon the sale of merchandise according to a purchase contract⁴ on the day of delivery; in the remaining cases, on the day the goods were taken over or paid for, whichever comes first;

b) Upon the transfer of real estate, effective on the day of ownership acquisition or on the day the transfer of management rights is effected;

c) On the rendering of services, on the day they are provided or paid for, effective on whichever day comes first;

d) Upon the transfer and utilization of rights, on the day the contract is effective;

e) Upon the accomplishment of a taxable activity without paying a fee, on the day listed in the contract, on the day the goods are taken over or services rendered, whichever comes first;

f) Upon the accomplishment of a taxable activity to the benefit of individuals having a special relationship with the taxpayer, for the taxpayer's own requirements, and for purposes having nothing to do with the business activities involved, as of the day listed in the document dealing with the use of such goods or services;

g) In all other cases not listed under Letters a) through f) above, on the day of payment.

2) Taxable activities accomplished through the means of automatic vending machines or other similar devices which are activated by the insertion of coins, bank notes, stamps, or other means of payment replacing money are considered to have been accomplished as of the day the taxpayer withdraws money or stamps from the machine or determines the magnitude of the sale by another method.

3) In the event of rental agreements⁵ and agreements involving specific tasks⁶ and in all remaining cases in which compensation takes the place of regularly performed repeat activities or partial fulfillment during the life of the contract, each repeated fulfillment or partial fulfillment is considered to be an independent taxable activity. In such a case, the taxable activity is considered to have been accomplished on the day listed in the contract or as a result of payment for each repeat fulfillment or partial fulfillment, effective on whichever day comes first.

4) In the event of the delivery of thermal and electric energy, gas, and water, payment for which is made in the form of regular deposits, the taxable activity is considered to have been accomplished effective the day by which the deposit was to be paid according to the terms of the agreed-upon contract.

5) In the event of the purchase of a rented item, a taxable activity is considered to have been accomplished effective the day the contract calls for the first payment of the rental. If the object of the purchase involves goods, real estate, or a construction project, the value of which exceeds Kcs1 million, then the individual rental payments are considered to be the taxable activity. In this case, taxable activity is considered to have been accomplished as of the day the contract calls for payment of the rental or as of the day the rental is actually paid, whichever comes first.

Section 10 **Development of the Tax Obligation**

1) The tax obligation develops as of the day the tax document is executed covering a taxable activity, as long as the law does not stipulate otherwise.

2) In accomplishing a taxable activity in accordance with Section 9, Paragraph 1, Letter f), above, a tax obligation develops as of the day the document covering utilization is executed.

3) In accomplishing a taxable activity without payment of a fee according to Section 9, Paragraph 1, Letter e), above, a tax obligation develops as of the day this activity is accomplished.

4) In the case of the delivery of goods, the rendition of services, the transfer of real estate, or the transfer and utilization of rights to individuals who are not taxpayers, a tax obligation develops as of the day the taxable activity is accomplished.

Section 11 Keeping of Records for Taxation Purposes

- 1) The taxpayer is obligated to keep records which list data which are decisive in determining the tax.
- 2) The taxpayer is obligated to keep records of sales involving taxable activities.

Section 12 Execution of Tax Documents and Their Content

- 1) The taxpayer is obligated to execute a tax document for each and every taxable activity performed to the benefit of another taxpayer and must do so, at the latest, within 15 days from the day this activity was accomplished.
- 2) The tax document must contain the following information in particular:
 - a) The trading name, seat, place of business, or possible domicile, the identification and tax registration number of the taxpayer who is accomplishing a taxable activity;
 - b) The trading name, seat, place of business, or possible domicile, the identification and tax registration number of the taxpayer to whose benefit the taxable activity is being performed;
 - c) The appellation, quantity of goods, or extent of the taxable activity;
 - d) The date of document execution;
 - e) The price, exclusive of tax;
 - f) The amount of tax.
- 3) If parts of the taxable activity include goods or services having different tax rates or if they are exempt from taxation, the tax document must contain the amount of the price and the amount of the tax separately according to the tax rates which are applicable or cite any exemption from tax.
- 4) Taxpayers are obligated to retain all tax documents which are decisive in determining the tax for a period of 10 years from the end of the calendar year in which the tax obligation was developed. This provision cannot be effected by any provisions of a special regulation.⁷

Section 13 Tax Credits and Debits

- 1) If the tax base is to be amended according to Section 15, the taxpayer who is accomplishing a taxable activity shall provide the taxpayer to whose benefit the taxable activity is being accomplished with a tax credit or a tax debit, at the latest within 15 days following the adjustment of the tax base.
- 2) A tax credit is a tax document which is used to adjust the amount of tax when the price for a taxable activity is lowered.

3) A tax debit is a tax document which adjusts the amount of tax where the price of a taxable activity was increased.

4) Both the tax credit and the tax debit shall contain the data listed in Section 12, Paragraph 2, as well as the following:

- a) In the case of a tax credit, the date on which the original tax document was executed, the difference between the original and the reduced price for the taxable activity, excluding the tax and surtax payable;
- b) In the case of a tax debit, the date on which the original tax document was issued, the difference between the original and the increased price for the taxable activity, and the surtax payable.

CHAPTER IV Tax Base

Section 14 Tax Base and Its Computation

- 1) The basis for computing the tax is the price⁸ for a taxable activity which does not contain the tax, provided this law does not stipulate otherwise.
- 2) In the event the price for a taxable activity is not captured in the contract, the decisive price is the normal price without the tax.
- 3) In the event the taxable activity is subject to the consumer tax⁹ or perhaps to another tax or a fee in accordance with special regulations,¹⁰ the tax base shall include even these taxes and fees.
- 4) If the taxpayer reduces the price for a taxable activity, then the tax base is reduced by the amount of this reduction.
- 5) If the taxable activity is accomplished to the benefit of a person having a special relationship with the taxpayer and is accomplished without payment or if the payment is lower than the standard price, the tax base is computed on the basis of the normal price without the tax.
- 6) The tax base involved in the purchase of a rented item is the cost of the item which would have been agreed upon in the case of the purchase contract, at a minimum it is at the regular price without the tax, with the exception of cases in which the price excluding the tax of merchandise, real estate, or construction projects which are the object of the purchase exceeds Kcs1 million. In such a case, the tax base is the rental minus the tax, reduced by the amount ascribed to financial activities.
- 7) The tax base in the case of a lower or higher price is the difference between the original price and the price following the adjustment.
- 8) The tax base involved in the sale of merchandise or real estate at public auction is the auction price, reduced by the amount of tax.

Section 15
Adjustment to the Tax Base

- 1) The taxpayer may adjust the tax base as follows:
 - a) As a result of canceling or returning the entire or partial taxable activity, as long as no fee has been paid for it or as long as it has not been returned;
 - b) In the case of a price change on the basis of a change in qualitative, delivery, and other conditions agreed upon for the taxable activity.
- 2) The difference between the new and adjusted tax base is considered to be an independently executed taxable activity which is subject to taxation within the taxation period in which the tax credit or the tax debit was issued as it pertains to this taxable activity.
- 3) The provisions of Paragraphs 1 and 2 apply only to those individuals who were taxpayers at the time the tax obligation was developed with respect to the original activity, prior to the tax base adjustment.

CHAPTER V
Tax Rates and Tax Computation

Section 16
Tax Rates

- 1) The tax rate for merchandise is 23 percent. With respect to goods listed in Attachment No. 1, which is an inseparable component of this law, and with respect to thermal energy, the tax rate is 5 percent.
- 2) For purposes of correctly classifying goods according to the numerical code listed in Attachment No. 1 of this law, the tax administrator shall recognize the classification of merchandise performed by organs of the Customs Administration.
- 3) The tax rate for services is 5 percent. With respect to services listed in Attachment No. 2, which is an inseparable component of this law, the tax rate is 23 percent.
- 4) The tax rate for real estate, including construction projects classified in accordance with special regulations¹¹ into appropriate categories, is 5 percent.
- 5) The tax rate in the case of transfers and utilization of rights is 5 percent, with the exception of rentals in which the rented items are returned to the lessor upon termination of the rental agreement, in which case the tax rate is 23 percent.
- 6) The tax rate for services classified according to special regulations¹² into appropriate disciplines such as the implementation of bulk-buying functions involving agricultural and forestry products, sales and supply functions (including the warehousing economy), foreign trade activities and domestic trade activities is the same as the tax rate applicable for delivered goods to which the listed activity pertains.

- 7) The tax rates are uniform for the entire territory of the Czech and Slovak Federal Republic.

Section 17
Computing the Tax

- 1) The taxpayer is obligated to compute the tax himself.
- 2) The tax is computed as the product of the tax base and the appropriate tax rate, divided by 100.
- 3) If the fee for a taxable activity is expressed in foreign exchange,¹³ it is recomputed to Czechoslovak currency according to the rate of exchange involving the sale of currency, as published by the State Bank of Czechoslovakia, and valid on the day the tax obligation developed.
- 4) If the object of the taxable activity involves goods as a set of items, where the individual items making up the set are subject to varying rates, the tax rate used is that for the item which sets the substantial character of the goods involved.
- 5) In the case of the sale of merchandise or real estate at public auction, the tax is computed as a share, the numerator of which consists of the auction price multiplied by the appropriate tax rate and the denominator of which represents the sum of the number 100 and the appropriate tax rate.
- 6) If the provision of services is connected with the delivery of goods and the price of these services, excluding the tax, exceeds 20 percent of the total price without the tax for the taxable activity, the delivery of the goods is taxed separately from the services rendered.
- 7) If the rendering of services is connected with the delivery of goods and the price of these goods, excluding the tax, exceeds 20 percent of the overall cost minus the tax for the taxable activity, then the delivery of goods is taxed separately from the services rendered.

CHAPTER VI
Tax Deduction

Section 18
Entitlement To Claim a Tax Deduction

- 1) The taxpayer is entitled to a tax deduction, provided he uses the purchased goods, the construction projects, the transferred real estate, the accepted services, or the transferred and utilized rights involved for business activities under conditions stipulated by law.
- 2) The taxpayer is entitled to a tax deduction during the taxation period in which he was billed for the tax at the input point or during the first taxation period following the date of his registration.
- 3) The taxpayer is not entitled to a tax deduction if he does not document his entitlement to a deduction of the tax with a tax document or if he uses the accepted taxable activity for his own taxable activities which are exempt from the tax obligation in accordance with Section 24.

4) The taxpayer is not entitled to a tax deduction when purchasing a personal automobile and goods and services connected therewith and when purchasing goods and services for purposes of entertaining others or of making gifts to others. The exclusion of the tax based on a claimed tax deduction must, in this case, be accomplished prior to the possible adjustment of the tax deduction as outlined in Section 19.

5) Paragraph 4 above does not apply to the taxpayer whose business consists wholly or in part of the purchasing and sale or rental of automobiles, where such automobiles are purchased for further sale or rental. Paragraph 4 likewise does not apply to taxpayers whose business activity consists of rendering services involved in public catering, particularly with respect to the purchase of goods destined for such purposes.

6) If the taxpayer sells a personal automobile to another taxpayer and had not asserted his claim to a tax deduction at the time he purchased the vehicle, this sale is exempt from any tax obligation.

7) The taxpayer who is engaged in financial rentals is entitled to a tax deduction for merchandise and real estate which are the object of the purchase contract involving the rented item.

Section 19 Method of Asserting the Deduction

1) If the taxpayer makes use of an accepted taxable activity in part for his own taxable activities for which he is entitled to a tax deduction and in part for taxable activities for which he is not entitled to a tax deduction, the relative portion of the tax deduction is established at an amount corresponding to the overall tax billed at the input point for the appropriate taxation period by multiplying the amount by the coefficient. The coefficient is established as a quotient, the numerator of which represents the sum of the prices exclusive of tax for the taxable activity for which a claim for a tax deduction arises and the denominator represents the total sum of the prices exclusive of tax for all accomplished taxable activities. In computing the coefficient, data for the previous calendar year are used.

2) In the event the method outlined in Paragraph 1 for asserting a tax deduction is used by a newly registered taxpayer, the claim for a tax deduction can be asserted at the earliest upon the expiration of one calendar month following the date of registration. For this purpose, the coefficient is determined on the basis of the cumulative total of prices for this first month. In subsequent months up to the end of the calendar year, the coefficient is determined on the basis of the total of the prices for the preceding months and this is done until the end of the second calendar year from the date of registration. For taxpayers who have registered, at the latest, by 30 June of the current year, the provisions of Paragraph 1 above apply from the beginning of the second calendar year following the date of registration.

3) The taxpayer is not entitled to a tax deduction if the tax for the appropriate taxation period, after adjustments according to Paragraphs 1 and 2 above, is less than 5 percent of the total tax billed for the accepted taxable activities.

4) If the tax base is adjusted in accordance with Section 15, the newly computed tax is subject to the provisions of that section for purposes of deduction.

5) The taxpayer who is selling an enterprise or a part of an enterprise¹⁴ is entitled to a tax deduction amounting to the amount of tax billed for accepted taxable activities which are the object of the sale, with the exception of personal automobiles, for which an entitlement to a tax deduction cannot be asserted in accordance with Section 18, Paragraph 5.

6) The Administration of Federal Material Reserves is entitled to have the deduction returned for the period in which it developed in the case of purchases of goods for the state material reserves and other taxpayers are entitled to such returns involved in the purchase of goods for the "Program 222," within 15 days of presenting their tax returns for this taxation period. The condition is, however, that these purchases will be independently monitored on the account books.

Section 20 Adjustment to the Tax for Tax Deduction Purposes

1) If the tax base is adjusted according to Section 15, a simultaneous adjustment is also made with respect to the tax for purposes of deduction. The tax adjustment is accomplished in the taxation period in which the tax credit or tax debit connected with the tax base adjustment is issued.

2) If the tax base is lowered according to Section 15, the taxpayer accomplishing a taxable activity is entitled to a tax adjustment for purposes of deduction, equal in size to the product of the appropriate tax rate and the amount of difference between the original and the adjusted tax base, divided by 100.

3) If the tax base is increased according to Section 15, the taxpayer in whose benefit a taxable activity was accomplished is entitled to a tax adjustment for purposes of deduction, equal in size to the product of the appropriate tax rate and the amount of difference between the original and the adjusted tax base, divided by 100.

4) The taxpayer is not entitled to a tax adjustment for purposes of deduction if he cannot document it on the basis of a tax credit or possibly a tax debit.

5) The deduction of the tax stipulated in accordance with Paragraphs 2 and 3 above is further subject to the provisions of Section 19.

Section 21
Excessive Deductions

- 1) The taxpayer is entitled to assert an excessive deduction in the taxation period which follows the taxation period in which the claim came into being.
- 2) The assertion of an excessive deduction takes priority over the assertion of a tax deduction which has arisen in the current taxation period.
- 3) If, after its priority assertion, another excessive tax deduction develops, the taxpayer is obligated to carry it over into the next taxation period, provided the law does not stipulate otherwise.
- 4) In the event the taxpayer is entitled to assert more than one excessive deduction in an appropriate taxation period, he shall assert these claims gradually in the sequence in which they came into being.

Section 22
Refunding of Excessive Deductions

- 1) In the event of a carryover of an excessive deduction into the subsequent taxation period and in the event the excessive deduction is not compensated for within two calendar months from the end of the taxation period in which it originated, the taxpayer is entitled to a refund of the tax within 15 days of presenting his tax return for the most immediate taxation period.
- 2) The taxpayer is entitled to a refund on the basis of excessive deduction only to the extent to which there was no compensation computed with respect to the taxpayer's own tax obligation.

Section 23
Deduction of the Tax Occasioned by the Purchase of Used Personal Automobiles

- 1) The taxpayer who is wholly or partially engaged in the purchase and sale of used automobiles is entitled to deduct the tax billed when the vehicles were purchased.
- 2) The taxpayer is entitled to a tax deduction which is computed as a quotient, the numerator of which is the price at which the used automobile was purchased, multiplied by the appropriate tax rate, and the denominator of which represents the sum of the number 100 and the appropriate tax rate.
- 3) If the individual from whom the taxpayer has purchased a used personal automobile is a person who has a special relationship with him, the size of the claim for a tax deduction is established by the same method as that outlined in Paragraph 2 above, except that instead of the price at which the used automobile was purchased the numerator shall list its normal price, including the tax.

CHAPTER VII
Exemption From Tax Obligation

Section 24

- 1) The following taxable activities are exempt from the tax obligation, under conditions stipulated in Sections 25 through 37:
 - a) Postal services (Section 25);
 - b) Radio and television broadcasting (Section 26);
 - c) Financial activities (Section 27);
 - d) Insurance industry (Section 28);
 - e) Conveying and renting of land parcels and structures (Section 29);
 - f) Education and training (Section 30);
 - g) Health services and related goods (Section 31);
 - h) Social assistance (Section 32);
 - i) Services rendered by organs of state administration and territorial self-administration and by the courts (Section 33);
 - j) Lotteries and other similar games (Section 34);
 - k) Delivery of reusable packaging materials (Section 35);
 - l) Sale of an enterprise (Section 36);
 - m) Activities of a nonprofit character (Section 37).
- 2) If the taxpayer accomplishes a taxable activity which is exempt from the tax obligation, he is not entitled to a tax deduction billed at the input point, provided this law does not stipulate otherwise.

Section 25
Postal Services

For purposes of this law, the following are understood to be postal services:

- a) Postal transfer activities:¹⁵
 1. Letter mail.
 2. Parcel post.
 3. Postal money orders.
- b) Other postal services:¹⁶
 1. Payment and billing contacts.
 2. Handling of retirement services.
 3. Concentrated encashment of payments made by the population, including radio and television services.¹⁷
 4. Wagering services.

5. Remaining activities which are part of the services provided by the postal authorities.

Section 26 Radio and Television Broadcasting

Radio and television broadcasting accomplished by operators in accordance with the law¹⁸ is exempt from the tax obligation, with the exception of the broadcasting of advertisements and sponsored programs or portions thereof.

Section 27 Financial Activities

For purposes of this law, financial activities are understood to be the following:

- a) Granting of credits.
- b) Investing in securities for one's own account.
- c) Financial rentals.
- d) Payments contacts and billing.
- e) Issuing payments media, for example, payment cards, travelers checks.
- f) Granting of bank guarantees in accordance with a special regulation.¹⁹
- g) Opening of letters of credit according to a special regulation.²⁰
- h) Handling of encashment functions.²¹
- i) Trading for one's own account or for the account of a client:
 - 1. With foreign exchange.
 - 2. In the area of time-dependent trades (futures) and options, including exchange rate and interest rate trades.
 - 3. In transferable securities.
- j) Brokering trades involving securities or foreign exchange (financial brokerage).
- k) Managing securities for a client for his account.
- l) Money-changing activities.
- m) Operations having to do with money.
- n) Delivery of gold²² to the State Bank of Czechoslovakia.

Section 28 Insurance Industry

For purposes of this law, the following activities undertaken by insurance institutions are defined as insurance activities:

- a) Arranging insurance coverage.
- b) Administering insurance coverage.

c) Providing settlement on the basis of insurance events.

d) Brokering insurance coverage.

e) Hedging, that is to say, sharing the risk arising in conjunction with the operation of the insurance business.

f) Activities intending to support and expand the insurance industry and intended to provide assurance that obligations will be fulfilled.

g) Activities aimed at forestalling damage (damage prevention).

Section 29 Conveying and Renting of Land Parcels and Structures

1) The conveyance of structures, with the exception of incompleting structures and with the exception of conveyance accomplished within two years following the warranty inspection approval of a structure, is exempt from the tax obligation.

2) The renting of land parcels and structures, including the renting of apartments and nonresidential areas, is exempt from the tax obligation with the following exceptions:

- a) Housing services classified as an output according to a special regulation²³ in the appropriate category.
- b) Renting of land parcels for purposes of parking motor vehicles.
- c) Renting of permanently installed facilities and machines.
- d) Renting of safety deposit boxes.

3) The taxpayer who rents land parcels or structures to other taxpayers for purposes of business activities may decide whether the rental is exempt from the tax obligation or whether it will be subject to taxation. He shall notify the appropriate financial organ of his decision.

Section 30 Education and Training

1) For purposes of this law, the following are understood to be education and training activities:

a) Education and training activities provided by basic schools, basic artistic schools, training centers, specialized middle school training centers, and centers for practical training, gymnasiums, midlevel specialized schools and specialized schools,²⁴ advanced schools,²⁵ and preschool facilities and kindergarten facilities.²⁶

b) Activities conducted for purposes of retraining, which are supported by authorized educational training institutions.²⁷

2) Tax exemption also applies to the delivery of goods within the framework of the educational and training activities undertaken by persons listed in Paragraph 1 above.

Section 31 Health Services and Related Goods

1) Health care services which are classified as outputs according to a special regulation²⁸ in appropriate categories, provided by authorized entities²⁹ and outlined in special regulations,³⁰ are exempt from the tax obligation.

2) The delivery of goods and the provision of services by authorized entities in conjunction with health service outputs as outlined in Paragraph 1 above, including the sale of orthopedic and prosthetic products for cash, with the exception of the sale of medicines and other products for cash without a doctor's prescription, are exempt from tax.

3) Health insurance, in accordance with special regulations,³¹ is exempt from the tax.

Section 32 Social Assistance

Social security services which are classified as outputs according to a special regulation³² into the appropriate category, which are provided according to a special regulation,³³ without regard as to who provides such services, are exempt from the tax.

Section 33 Services Rendered by Organs of State Administration and Territorial Self- Administration and by the Courts

The provision of services by organs of state administration and territorial self-administration are exempt from tax, as long as they are subject to administrative fees,³⁴ and the same exemption applies to the courts, to the extent to which they are subject to court fees.³⁵

Section 34 Lotteries and Other Similar Games

Lotteries and other similar games³⁶ are exempt from the tax.

Section 35 Delivery of Reusable Packaging Materials

The delivery of reusable packaging materials, with the exception of its delivery by the manufacturer to the initial purchaser, is exempt from the tax.

Section 36 Sale of an Enterprise

The sale of an enterprise or a part thereof³⁷ to the taxpayer is exempt from the tax.

Section 37 Activities of a Nonprofit Character

The tax obligation does not apply to activities of a nonprofit character, particularly the activities of endowments, associations, physical or legal entities, budgetary and contributory organizations, state funds, health funds, social funds, employment funds, national property funds, and land parcel funds, provided they are not engaged in business activities.

PART THREE TAXATION PERIOD AND THE ADMINISTRATION OF THE TAX WITHIN CZECHOSLOVAKIA

Section 38 Taxation Period

1) The basic taxation period is the calendar month, provided this law does not stipulate otherwise.

2) If the sales volume of the taxpayer for the previous calendar year or if the anticipated annual sales volume is less than Kcs10 million, then the taxation period is the calendar quarter.

3) If the sales volume of the taxpayer for the previous calendar year or if the anticipated annual sales volume is greater than Kcs100 million, then the taxpayer is obligated to pay a deposit of 50 percent of the tax paid during the previous taxation period to cover his obligation.

4) The taxpayer who is subject to the provisions of Paragraph 2 may elect the calendar month to be his taxation period and notify the appropriate financial organ of this fact. A change in the taxation period can be accomplished at the beginning of the first month following expiration of the calendar quarter. The taxpayer is bound by his decision until at least the end of that calendar year.

5) When business activity is being newly started, the first taxation period is as follows:

a) According to Paragraph 1—the calendar month in which the person was registered as a taxpayer and the subsequent calendar month.

b) According to Paragraph 2—the calendar quarter in which the person was registered as a taxpayer.

Section 39 Payment of Tax

1) The tax is payable for the taxation period at the latest within 15 days following the termination of that period, with the exception of the tax applied to imported goods and to incidental bus transportation accomplished by a foreign operator in Czechoslovakia.

2) A deposit to cover the tax obligation is payable by the end of the current calendar month and the overall tax obligation is payable within 15 days following the end of the taxation period.

Section 40 Tax Return

The taxpayer is obligated, within 15 days following the end of the taxation period, to present his tax return by a method stipulated by the laws of the national councils.

Section 41 Registration and Reporting Obligation

The procedure for registration and the reporting obligation is outlined in Section 5 of this law and in the laws of the national councils.

Section 42 Penalties and Fines

1) The difference between the tax computed in the tax return and the actual tax obligation is subject to penalties of 100 percent if the financial organ finds that this difference exists and subject to a fine of 20 percent if the taxpayer himself finds that this difference exists and amends his tax return for the next most immediate taxation period.

2) In the event the tax has not been paid on time, the taxpayer is obligated to pay a penalty of 0.1 percent on the tax owed for each day of delay, beginning on the day following the day on which the tax is due, until the day the tax is paid. This applies even in the case where the taxpayer failed to pay penalties as outlined in Paragraph 1 above on time.

3) The method for assessing penalties and fines and their recovery is stipulated in the laws of the national councils on the administration of taxes and fees.

4) If the taxpayer has not submitted his tax return on time, the financial organ may impose a fine of 10 percent of the tax obligation for the appropriate taxation period to which the tax return pertains, but no less than Kcs5,000.

5) If the taxpayer has not met his obligation to register property and on a timely basis, or if he has not done so with respect to his reporting obligation, the financial organ may impose a fine of up to Kcs1 million, but no less than Kcs5,000.

Section 43 Tax Proceedings

Proceedings with respect to tax matters, including penalties and fines, are subject to the laws of the national councils, as long as this law does not stipulate otherwise.

PART FOUR APPLICATION OF TAX TO IMPORTS AND EXPORTS

Section 44 Application of Customs Regulations

For purposes of applying the tax on imports of goods, the provisions of customs regulations are applicable, as long as this law does not stipulate otherwise.

Section 45 Importation of Goods

1) Imported goods, which are understood to be the following, are subject to taxation:

a) Goods released for general circulation³⁸ in Czechoslovakia;

b) Reimported goods which were released to registered circulation³⁹ abroad for purposes of being processed, modified, or repaired;

c) Reexported goods which were released to registered circulation in Czechoslovakia for purposes of being used temporarily.

2) In the case of imported goods, the tax obligation develops on the day the state is entitled to collect customs duties.⁴⁰

3) The entitlement to a tax deduction involved in the importation of goods is asserted by the taxpayer according to the provisions of Part Two, Chapter VI, of this law, and he does so in his tax return for the appropriate taxation period in which the tax was billed.

4) Imported goods are exempt from the tax, provided they are exempt from customs duty,⁴¹ with the following exceptions:

a) Goods destined for scientific, research, educational, training, cultural training, investigative, therapeutic, and official purposes and goods destined to support defense capabilities and security;

b) Religious objects;

c) Customs duty exemptions granted within the framework of a general system of customs preferences⁴² or based on international agreements customs unions or free-trade areas.⁴³

5) The tax documentation in the case of imports is the written proposal for a customs proceedings or another document confirming that the goods have been released.

Section 46 Tax Base and Tax Computation for Imported Goods

1) The tax base for imported goods according to Section 45, Paragraph 1. Letters a) and b), above is the sum total of the following:

a) The basis for assessing customs duties;

b) The amount of customs duty and fees collected by customhouses at the time the goods are imported;

c) Any appropriate consumer taxes.

2) In the case of goods imported according to Section 45, Paragraph 1, Letter c), the tax for each started month in which the goods are in registered circulation within Czechoslovakia amounts to 3 percent of the tax which should be assessed if these goods were released into free circulation in Czechoslovakia at the moment of their release into registered circulation within Czechoslovakia. A tax so assessed may not be higher than that tax which would be assessed in the event the goods were released into free circulation in Czechoslovakia at the moment of their release into registered circulation within Czechoslovakia.

3) Imported goods are subject to the tax rates listed in Section 16.

Section 47 Export of Goods

1) Goods exported abroad by the taxpayer are exempt from a tax obligation, to the extent to which they are not goods exempt in accordance with Section 24.

2) For purposes of this law, the export of goods is accomplished if the goods are released to free circulation abroad and the final shipment of goods to a foreign country is confirmed.

3) The taxpayer is entitled to deduct the tax on exported goods according to Sections 18 through 22, as long as he is not considered to be the authorized exporter, to whom the provisions of Section 22, Paragraph 1, do not apply.

4) For purposes of this law, the following are considered to be authorized exporters:

a) The taxpayer whose sales volume involving export of goods in the previous calendar year exceeded Kcs5 million;

b) The delivery of goods for export amounting to at least 20 percent of the total sales volume in the preceding year; in the event the taxpayer initiated his business undertaking during the course of the calendar year, the sales volume is recomputed as of 31 December to cover the entire calendar year.

5) An authorized exporter is entitled to a refund of any excessive tax deduction applicable to exported goods for the taxation period and can assert this entitlement within 15 days of presenting his tax return for the appropriate taxation period.

6) An authorized exporter who is simultaneously also a manufacturer of the exported goods is entitled to a refund of a proportional tax billed at the input point during the taxation period. This amount is computed as the sum of the overall tax billed at the input point and the coefficient. This coefficient is determined in the form of a quotient, the numerator of which represents a

sum of the prices, exclusive of tax, for the exported goods and the denominator of which represents the sum of the prices, excluding the tax, for the taxable activity, with the exception of taxable activities exempt from the tax obligation according to Section 24. In computing the coefficient, the data for the appropriate taxation period are used.

7) The refund of the tax billed at the input point according to Paragraphs 5 and 6 above for the taxation period may not exceed the overall tax deduction for exported goods. In the event procedures are implemented in accordance with Section 22, the excessive deduction is reduced by the amount of the tax refund.

8) The tax document in the case of exports of goods is the written proposal for a customs hearing.

9) The Federal Ministry of Finance, in agreement with the Federal Ministry of Foreign Affairs, shall regulate, by decree, the special method for applying the tax for a taxable activity rendered in behalf of individuals who are citizens of other states who are enjoying the advantages outlined in international treaties which are binding upon the Czech and Slovak Federal Republic and which have been published in SBIRKA ZAKONU [Collection of Laws].⁴⁴

10) The Federal Ministry of Finance shall regulate, by decree, the special method used for applying the tax for a taxable activity performed for individuals upon the occasion of their crossing the state borders of the Czech and Slovak Federal Republic.

Section 48 Rendering of Services and the Transfer and Utilization of Rights to Foreign Countries

1) For taxation purposes, the rendering of services and the transfer and utilization of rights to foreign countries is considered just like the export of goods according to Section 47, Paragraphs 1, 3, 4, 5, 6, and 7.

2) For purposes of Paragraph 1, the provision of financial and insurance activities to a foreign country is not considered to be an activity exempt from tax obligation according to Section 24. In setting the amount of deduction, the procedure is the same as that outlined in Section 19.

3) The provision of services to a foreign country is also understood to be the provision of services in Czechoslovakia, if the services:

a) Pertain exclusively to real property located abroad;

b) Are rendered to a person exclusively in conjunction with that person's business activities abroad;

c) Pertain exclusively to goods imported to Czechoslovakia for purposes of providing services having to do with these goods and under the condition that these

goods shall be again exported to a foreign country within six months from the day they were originally imported.

Section 49 International Transportation

- 1) International transportation is exempt from tax.
- 2) The taxpayer engaged in international transportation is entitled to a tax deduction.
- 3) International transportation is understood to be the shipment of goods, money, and the regular transportation of passengers:
 - a) From a place abroad to another place abroad via Czechoslovakia;
 - b) From a place abroad to a place in Czechoslovakia;
 - c) From a place in Czechoslovakia to a place abroad;
 - d) Between two locations in Czechoslovakia as part and parcel of international air transportation.
- 4) Services connected with international transportation are exempt from tax, provided that they are rendered:
 - a) In conjunction with international transportation according to Paragraph 3, Letters b) and c), above;
 - b) By the same entity as the entity engaged in international transportation.
- 5) The provisions of Section 47, Paragraphs 4, 5, 6, and 7, apply to international transportation to the same extent as they apply to the export of goods.

Section 50 Incidental Bus Transportation Accomplished by a Foreign Operator in Czechoslovakia

- 1) Incidental bus transportation accomplished by a foreign operator in Czechoslovakia is subject to taxation.
- 2) The tax obligation develops as of the day the border of the Czech and Slovak Federal Republic is crossed into domestic territory.
- 3) The tax base is the sum total of the number of transported passengers and the number of kilometers traveled in Czechoslovakia.
- 4) The tax rate is Kcs0.05 per person and kilometer traveled in Czechoslovakia.
- 5) The tax is computed as the product of the tax base and the tax rate.
- 6) The tax is payable by deposit at the time the border of the Czech and Slovak Federal Republic is crossed in the direction of the domestic territory, according to the anticipated number of kilometers traveled, and the billing of the tax is accomplished prior to leaving the territory of the Czech and Slovak Federal Republic.

PART FIVE CONCLUDING, TRANSITORY, AND RESCINDING PROVISIONS

Section 51 Applying the Tax

According to this law, the tax is applied to all taxable activities accomplished, beginning on the day the law becomes effective, as long as this law does not stipulate otherwise.

Section 52 Registration of Taxpayers During the Transition to a New Taxation System

- 1) A person who achieved a sales volume in 1991 valued at Kcs6 million is obligated to register, at the latest, by 30 November 1992, provided his business activities do not cease prior to that time.
- 2) A person whose sales volume is expected to exceed Kcs6 million for the period 1 January 1992 through 30 September 1992 is obligated to register, at the latest, by 31 December 1992. A person whose overall sales volume for the year 1992 will exceed Kcs6 million is obligated to register, at the latest, by 31 March 1993. These provisions do not apply to persons registered in accordance with Paragraph 1 above.
- 3) During the course of one year from the effective date of this law, a person who registered can personally apply to have the registration canceled and can do so under conditions stipulated by the laws of the national councils. In such cases, the provisions of Section 5, Paragraph 3, do not apply.

Section 53 Application of the Tax to Material Property, Excluding Supplies, Involved in the Transition to the New Taxation System

- 1) If the records of a taxpayer show that, at the time this law becomes effective, he has material property, excluding supplies, acquired legally at prices including the sales tax, he is entitled to deduct this tax from the sales volume, but the tax is reduced by the amount of tax corresponding to the relative portion of the adjustments made in accordance with special regulations.⁴⁵ The entitlement to deduct the tax does not arise if it involves sales tax paid as a result of the purchase of personal automobiles. The taxpayer develops an entitlement to deduct this tax according to the provisions of this law, provided that he:
 - a) Acquired the material property, exclusive of supplies, after 1 January 1992;
 - b) Has at his disposal the documents clearly showing the amount of sales tax paid;
 - c) Performed an overall inventory of the material property, excluding supplies, by 31 December 1992 according to special regulations.⁴⁶

2) The tax deduction is asserted in the tax return submitted for the first taxation period following 1 January 1993.

3) The entitlement to deduct the tax according to Paragraph 1 above is judged in accordance with the provisions of Part Two, Chapter VI, of this law.

Section 54
Application of the Tax in the Case
of Supplies as a Result of the Transition
to the New Taxation System

1) If the taxpayer, at the time this law becomes effective, has warehoused goods which he acquired prior to the effective date of this law legally for prices, including the sales tax, with the exception of products subject to the consumer tax, he is entitled to deduct the sales tax, provided that he:

- a) Acquired the goods in question after 1 July 1992;
- b) Has at his disposal documents clearly showing the amount of sales tax paid;
- c) Conducted an inventory of these supplies as of 31 December 1992.

2) The deduction of the tax is asserted in the tax return filed for the first taxation period following the day this law is effective.

3) With respect to goods subject to the consumer tax, with the exception of tobacco products, the taxpayer may assert his entitlement to deduct the sales tax to the extent of 23 percent of the sales tax paid.

4) The entitlement to deduct the tax according to Paragraph 1 above is judged in accordance with the provisions of Part Two, Chapter VI, of this law.

Section 55
Method of Applying the Deductions Involved
in a Combination of Activities in Making the
Transition to the New Taxation System

In case the method of applying the deduction as outlined in Section 19, Paragraphs 1 and 2, is used in making the transition to the new system of taxation, the entitlement to a tax deduction may be asserted, at the earliest, upon the expiration of one calendar month following the effective date of this law. For this purpose, the coefficient is determined on the basis of the sum total of the prices for this first month. In subsequent months until 31 December 1993, the coefficient is determined on the

basis of the sum total of the prices for the preceding month, beginning 1 January 1993. As of 1 January 1994, provisions of Section 19 apply.

Section 56
Application of the Tax to Activities Accomplished
In Accordance with Contracts Concluded Prior
to the Effective Date of This Law

With respect to contracts concluded prior to the effective date of this law, where the taxable activity was accomplished after the day the law became effective, the provisions of this law apply to the first taxable activity accomplished following the day this law becomes effective. The valid conditions of the contract are considered to be changed to comply with the meaning of this paragraph and the price of the taxable activity listed in the contract is raised or lowered by the amount of tax, to the extent to which the contract itself does not contain language reflecting this change in conditions.

Section 57
Validity of Existing Regulations

According to existing regulations, all time limits which began running prior to the day this law is effective, as well as time limits for the assertion of rights which are governed by existing regulations, are considered valid, even if they begin after the effective date of this law.

Section 58
Rescinding Provisions

The following are rescinded:

- a) Law No. 73/1952 Sb. on the sales tax, as amended by Law No. 107/1990 Sb.;
- b) Law No. 530/1991 Sb. on the import tax;
- c) Federal Ministry of Finance Decree No. 560/1990 Sb. which implements the law on the sales tax;
- d) Federal Ministry of Finance Decree No. 575/1991 Sb. on the modalities involved in reporting import taxes.

Section 59
Effectiveness of the Law

- 1) The provisions of Section 52, Paragraphs 1 and 2, become effective as of 1 July 1992.
- 2) The remaining provisions of this law become effective on 1 January 1993.

Attachment No. 1
Listing of Goods Subject to a 5-Percent Tax Rate

| Numerical Code | Nomenclature of Goods |
|----------------|--|
| 01 | Live animals |
| 02 | Meat and edible meat by-products |
| 03 | Fish and crustaceans, mollusks, and other water invertebrates, with the exception of: |
| 030110 | Aquarium fish |
| 030265 | Sharks |
| 03027000 | Livers, hard roe, and milt |
| 0306 | Crustaceans, including those without a carapace, either live, fresh, refrigerated, frozen, dried, or salted, or in a salt brine; crustaceans with a carapace, boiled in water or steam, as well as those that are chilled, frozen, dried, salted, or in a salt brine; flours, meals, and pellets made of crustaceans and suitable for human consumption |
| 0307 | Mollusks, including those which have been separated from their shells, and which are alive, fresh, chilled, frozen, dried, salted, or in a salt brine; water invertebrates other than crustaceans and mollusks which are alive, fresh, chilled, frozen, dried, salted, or in a salt brine; flour, meal, and pellets made from crustaceans and suitable for human consumption |
| 04 | Milk and milk products; bird eggs; natural honey; edible products of livestock origin which are not listed elsewhere or are not included in a category |
| 07 | Vegetables, edible plants, roots, and tubers |
| 08 | Edible fruit and nuts; citrus rind and melon rind |
| 10 | Grain |
| 11 | Milling products; mill stock; starches; insulin; wheat gluten |
| 12 | Oleaginous seeds and fruits; various seeds and fruit; industrial and medicinal plants; straw and fodder plants |
| 15 | Fats and oils of livestock and plant origin; products resulting from rendering them; modified fodder fats; livestock or plant fats |
| 16 | Products made from meat and fish or crustaceans, mollusks, or other water invertebrates, with the exception of: |
| 160430 | Caviar and caviar substitutes |
| 1605 | Crustaceans, mollusks, or other water invertebrates which have been dressed or canned |
| 1701 | Granulated sugar or beet sugar and chemically pure sucrose in solid form |
| 1702 | Remaining sugars, including chemically pure lactose, maltose, glucose, and fructose in solid form; sugar syrups without additives of aromatic preparations or coloring; synthetic ice, including that mixed with natural honey; caramelized sugar and molasses |
| 1703 | Molasses obtained as an extract or refinement of sugar |
| 19 | Products made from grain, flour, starches, or milk; fancy baked goods |
| 20 | Products made from vegetables, fruit, nuts, or other plant parts |
| 2201 | Water, including natural or artificial mineral waters and soda waters, without sugar or other sweeteners and free of aromatic substances; ice and snow |
| 2202 | Water, including mineral waters and soda waters with sugar added or with other sweeteners added or aromatic substances added and other nonalcoholic beverages, excluding fruit or vegetable juices listed under 2009 |
| 2209 | Table vinegar and its substitutes, derived from acetic acid |
| 23 | Food industry waste products, prepared fodder, with the exception of: |
| 230700 | Wine dregs; raw tartar |
| 23089011 | Grape pressings, with a total measurable alcohol content not exceeding 4.3% of the mass and whose volume of dry substance is no less than 40% of its weight |
| 23089019 | Other grape pressings |
| 2309 | Products used to feed animals |
| 27 | Mineral fuels, mineral oils, and products of their distillation; asphaltic materials; mineral waxes, with the exception of: |
| 27060000 | Coal tar, brown coal tar, or peat-based tar and other mineral tars, including those which have been dehydrated, partially distilled, including reconstituted tars |
| 2707 | Oils and other products of distillation involving high-temperature black coal tar; similar products, in which the weight of the aromatic components predominates over the weight of the nonaromatic components |

Attachment No. 1
Listing of Goods Subject to a 5-Percent Tax Rate (Continued)

| Numerical Code | Nomenclature of Goods |
|----------------|---|
| 01 | Live animals |
| 2708 | Pitch and pitch coke made from coal tar or from other mineral tars |
| 270900 | Mineral oils and oils made from asphaltic materials, raw |
| 271000 | Mineral oils and oils made from asphaltic materials which are other than raw; products which are not listed elsewhere or categorized elsewhere, which contain at least 70% by weight or more of mineral oils or oils made from asphaltic materials, where these products are a substantial part of this product, with the exception of: |
| 27100079 | For other purposes—heating oils (5% tax rate) |
| 2712 | Vaseline, paraffin, microcrystalline wax (petroleum-based), paraffin sponge, ozocerite, montan wax, peat-bog wax, remaining mineral waxes and similar products, derived synthetically or by another method, including products which have had color added |
| 2713 | Petroleum coke, petroleum-based asphalt and other remainders of mineral oils or of asphalt-based oils |
| 2714 | Natural bitumen and natural asphalt; bituminous shale and bituminous sands; asphaltites and asphalt minerals |
| 27150000 | Asphaltic mixtures on the basis of natural asphalt or natural bitumen, kerosene (petroleum) bitumens, natural tar or pitch from natural tar (for example, asphaltic putty, diluted and similar products) |
| 30 | Pharmaceutical products |
| 3209 | Paints and lacquers (including enamels and fine enamels) based on synthetic polymers or chemically adjusted natural polymers, dissolved or dispersed in an aqueous medium |
| 38239098 | Other—only biological gas |
| 39209990 | Other—only foil-type materials made of polyvinyl alcohol |
| 4810 | Paper, cardboard, and paperboard, coated on one or both sides with kaolin or another inorganic substance, including these products made with a binder without any kind of other coating or possibly colored on the surface, decorated or printed upon, in roll form or sheet form—made of 100% recycled paper |
| 4817 | Envelopes, seals, unillustrated stationery and postcards, made of paper, cardboard, or paperboard; boxes, bags, briefcases, and writing sets containing the requisite materials for correspondence, made of paper, cardboard, or paperboard—made of 100% recycled paper |
| 4818 | Toilet paper, handkerchiefs, towlettes for removing makeup, towels, tablecloths, napkins, children's diapers, hygienic tampons, sheets and similar merchandise used in the household for toilet purposes, personal hygiene, and sickroom purposes, garments and their supplements made of paper products, paper stock, cellulose wadding or strips made of cellulose fibers—made of 100% recycled paper |
| 4820 | Registers, accounting books, pads (note pads, order pads, receipts), memorandum books, sets of stationery and similar products, copy books, pads of blotting paper, binders (with loose pages or others), pads and file folders, commercial forms, sets of letterex paper (with carbon paper attached), and other school, office, and stationery products, made of paper or cardboard, albums for samples or collections and book covers, made of paper, cardboard, or paperboard—made of 100% recycled paper |
| 4901 | Books, brochures, leaflets, and similar printing products, as well as those in individual sheet form |
| 4902 | Newspapers, periodicals, and magazines, including those which are illustrated or those containing possible advertisements and inserts |
| 84186991 | Absorption heat pumps |
| 87039010 | With electric motors—personal automobiles and other motor vehicles designed primarily for the transportation of passengers (with the exception of those listed under No. 8702), including delivery vans and race cars |
| 8713 | Wheelchairs for the disabled, including those which are motorized or have another mechanical drive facility |
| 9021 | Orthopedic devices and aids, including crutches, therapeutic and surgical belts, and bandages; splints and other devices and requisites required to treat fractures, prosthetic devices and instruments, instruments for the hard-of-hearing and other instruments which are either hand-carried or worn on the body or implanted to compensate for the consequences of some defect or disability |
| 90261051 | Flow meters—other |
| 90261091 | Flow meters—electronic |

The numerical code contains a digraph code of the harmonized system chapter,⁴⁷ or the four-digit code of the harmonized system, or the six-digit code of the particular entry in the harmonized system, or an eight-digit code of the combined nomenclature.⁴⁸

Attachment No. 2
Listing of Services Subject to a 23-Percent Tax Rate

| Numerical Code | Nomenclature of Service |
|----------------|---|
| 903 1 | Restaurant catering |
| 911 | Repair and maintenance of machines and installations for production of energy and for mining |
| 912 | Repair and maintenance of machines and installations for metallurgical, engineering, and metal-working industries |
| 913 | Repair and maintenance of machines and installations for chemical industry |
| 914 | Repair and maintenance of machines and installations for consumer and foodstuffs industry |
| 915 | Repair and maintenance of tractors, agricultural machines, and installations |
| 916 | Repair and maintenance of machines and installations for construction and construction materials industry and its units |
| 917 | Repair and maintenance of transport media |
| 918 | Repair and maintenance of products of electrotechnical and electronics industry |
| 919 | Repair and maintenance of precision engineering products and repair of tools |
| 921 | Repair and maintenance of remaining products of engineering and metalworking industry |
| 922 | Repair of rubber products (exclusive of footwear) |
| 923 | Repair of products produced by woodworking industry |
| 924 | Repair of products produced by textile and ready-to-wear industry |
| 925 | Repair of products produced by leather-working industry, with exception of: |
| 925 3 | Repair of footwear |
| 926 | Repair of products destined for cultural consumption and of other industrial products, with exception of: |
| 926 94 | Repair and maintenance of orthopedic products and prosthetic products, repair and maintenance of ocular optical products and protective devices |
| 932 2 | Highway freight transportation |
| 953 | Housing services |
| 954 | Tourist services |
| 969 | Lending of items destined for long-term consumption, with exception of: |
| 969 7 | Services provided by self-service facilities |
| 974 | Commercial and brokerage services |
| 975 | Lending of machines and installations to organizations |

The numerical code contains the sector or the sector group and subgroup found in the Uniform Classification System for Outputs.⁴⁹

Footnotes

1. Section 2 of Law No. 513/1991 Sb. on the Commercial Code.

2. CNR [Czech National Council] Law No. 531/1990 Sb. on territorial financial organs; SNR [Slovak National Council] Law No. 84/1991 Zb. [Collection of Laws] on tax organs, as amended by SNR Law No. .../1992 ZB.

3. Section 116 of Law No. 40/1964 Sb., Civil Code, as amended by subsequent regulations.

4. Sections 409 through 475 of Law No. 513/1992 Sb.

5. Section 663 of Law No. 40/1964 Sb.

6. Section 536 of Law No. 513/1991 Sb.

7. Section 32 of Law No. 563/1991 Sb. on accountancy.

8. Section 2 of Law No. 526/1990 Sb. on price.

9. Law No. .../1992 Sb. on the consumer tax.

10. For example: CNR Law No. 565/1991 Sb. on local fees; SNR Law No. 544/1991 Sb. on local fees.

11. Decree No. 124/1980 Sb. on the uniform classification of construction projects and construction work of a production nature, as amended by subsequent regulations.

12. Decree No. 114/1972 Sb. on the introduction and utilization of the uniform classification of outputs, as amended by subsequent regulations—sectors Nos. 941, 942, 943, and 945.

13. Section 1 of Law No. 528/1990 Sb., Foreign Exchange Law, as amended.

14. Sections 476 through 488 of Law No. 513/1991 Sb.

15. Section 2 of Law No. 222/1946 Sb. on the postal service.

16. Section 5 of Law No. 222/1946 Sb.

17. Telecommunications Law.

18. Section 3 of Law No. 468/1991 Sb. on the operation of radio and television broadcasting.

19. Section 313 of Law No. 513/1991 Sb.
 20. Section 682 of Law No. 513/1991 Sb.
 21. Section 692 of Law No. 513/1991 Sb.
 22. Section 2, Letter b), of Law No. 528/1990 Sb.
 23. Decree No. 144/1972 Sb. on the introduction and utilization of the Uniform Classification System for Outputs, as amended by subsequent regulations—sector No. 953.
 24. Section 2 of Law No. 29/1984 Sb. on the system of basic and middle schools (Education Law), as amended by Law No. 171/1990 Sb.
 25. Section 1 of Law No. 172/1990 Sb. on advanced schools.
 26. Section 1, Paragraph 2, of CNR Law No. 390/1991 Sb. on preschool facilities and kindergarten facilities; Section ... of SNR Law No. .../... Zb. on
 27. Section 8 of Czech Republic Ministry of Labor and Social Affairs Decree No. 21/1991 Sb. on more detailed conditions for supporting the requalification of job applicants and employees; Section ... of Slovak Republic Ministry of Labor and Social Affairs Decree No. .../... Zb. on
 28. Decree No. 114/1972 Sb. on the introduction and utilization of a Uniform Classification System for Outputs, as amended by subsequent regulations—sector No. 964.
 29. Law No. 548/1991 Sb. which augments and modifies Law No. 20/1966 Sb. on health care, as amended by Law No. 210/1990 Sb. and Law No. 425/1990 Sb.; Law No. .../1992 Sb. on health care in nonstate health facilities.
 30. Czech Republic Government Directive No. .../1992 Sb. which issues the Health Code; Czech Republic Ministry of Health Decree No. .../1992 Sb. on the categorization of medications and health equipment items; Czech Republic Ministry of Health Decree No. .../1992 Sb. which issues a listing of health outputs and their point values; Czech Republic Ministry of Health Decree No. .../1992 Sb. on providing health care in return for payment of fees.
 31. CNR Law No. 550/1991 Sb. on universal health insurance; SNR Law No. .../1992 Zb. on obligatory health insurance.
 32. Decree No. 114/1972 Sb. on the introduction and utilization of a uniform system of classifying outputs, as modified in subsequent regulations—sector No. 965.
 33. Law No. 100/1988 Sb. on social security, as modified by Law No. .../199. Sb.
 34. Law No. .../1992 Sb. on administrative fees.
 35. Law No. .../1992 Sb. on court fees for proceedings before the Supreme Court of the Czech and Slovak Federal Republic; CNR Law No. 459/1991 Sb. on court fees and extracts from the Criminal Register; SNR Law No. .../1992 Zb. on
 36. CNR Law No. 202/1990 Sb. on lotteries and other similar games; SNR Law No. 194/1990 Zb. on lotteries and other similar games.
 37. Section 476 of Law No. 513/1991 Sb.
 38. Section 75 of Law No. 44/1974 Sb., Customs Law, as amended by subsequent regulations.
 39. Section 78 of Law No. 44/1974 Sb.
 40. Section 46 of Law No. 44/1974 Sb.
 41. Section 44 of Law No. 44/1974 Sb.
 42. Federal Ministry of Foreign Trade Decree No. 69/1989 Sb. on exempting commercial goods imported from and originating in developing countries from import duties.
 43. Government Decree No. 59/1948 Sb. providing temporary validity for the General Agreement on Tariffs and Trade, dated 30 October 1947.
 44. Ministry of Foreign Affairs Decree No. 157/1964 Sb. on the Vienna Accords on Diplomatic Contacts; Ministry of Foreign Affairs Decree No. 21/1968 Sb. on the Treaty on the Advantages and Immunities of International Specialized Organizations; Ministry of Foreign Affairs Decree No. 32/1969 Sb. on the Vienna Accords on Consular Contacts; Ministry of Foreign Affairs Decree No. 40/1987 Sb. on the Treaty on Special Missions.
 45. Federal Ministry of Finance Decree No. 586/1990 Sb. on writing off capital assets, as amended by Decree No. 345/1991 Sb.
 46. Sections 29 and 30 of Law No. 563/1991 Sb.
 47. Ministry of Foreign Affairs Decree No. 160/1988 Sb. on the International Treaty in the Harmonized System of Description and Numerical Designation of Goods and the protocol attached thereto.
 48. Law No. 44/1974 Sb.
 49. Decree No. 114/1972 Sb. on the introduction and utilization of a uniform system of classifying outputs, as amended by subsequent regulations.
- Law on Consumption Tax**
92CH0588A Prague HOSPODARSKE NOVINY
in Czech 13 May 92 pp 21-22
- ["Text" of Consumption Tax Law passed by the Federal Assembly of the Czech and Slovak Federal Republic, dated 16 April 1992]
- [Text] The Federal Assembly of the Czech and Slovak Federal Republic has agreed upon the following law:

PART ONE COMMON PROVISIONS

Section 1 Introductory Provisions

(1) This law establishes the conditions for taxing hydrocarbon fuels and lubricants, alcohol and spirits, beer, wine, and tobacco products (hereinafter referred to as "selected products") by imposition of consumption taxes (hereinafter referred to as "the tax").

(2) Selected products are taxed once according to this law.

Section 2 Definition of Terms

For purposes of this law, definition of terms is presented below:

a) The inland area is defined as the state territory of the Czech and Slovak Federal Republic;

b) A foreign country is defined as territory which is not the inland area;

c) The export of selected products is defined as their release into free circulation¹ abroad or into registered circulation² for purposes of reprocessing or adjustment and certification regarding their final destination or their temporary shipment abroad;

d) The import of selected products is defined as their release into free circulation in the inland area or into registered circulation in the inland area for purposes of reworking or modification;

e) The tax administrator is defined as the financial office of jurisdiction³ or the tax office⁴ (hereinafter referred to as "financial organs"); in the case of the import of selected products, this is the customhouse;⁵

f) Relinquishment is defined as follows:

1. The physical release of selected products by the taxpayer (Section 3) in the fulfillment of a contractual obligation;⁶

2. The physical release of selected products for further processing, to the extent to which the selected products leave the closed operating premises of the manufacturer;

3. The use of selected products which do not leave the closed premises of the manufacturer in the manufacture of products which are not subject to tax;

4. The use of selected products for their own purposes by the taxpayer, by members of his household⁷ and by next of kin,⁷ his employees, members, and associates;

5. The use of selected products for purposes of advertising;

6. The use of selected products for purposes which are not directly connected with entrepreneurial activities;⁸

Section 3 Taxpayers

(1) Taxpayers are defined as all legal and physical entities who produce selected products in Czechoslovakia or who are intended to export or import selected products which have been released.

(2) Taxpayers are also legal and physical entities who make available selected products which are exempt from tax according to Section 8, Paragraph 1, Letter b), for purposes other than those listed in Section 8, Paragraph 1, Letter b).

(3) Additional special provisions having to do with taxpayers are listed in Sections 18, 24, and 34.

Section 4

(1) The objects of the tax are selected products produced domestically or imported into the domestic area as outlined in the second part of this law.

(2) The tax is not applicable to selected products which have already been taxed once, provided the refund of the tax had not been asserted in accordance with Section 12.

Section 5 Development of the Tax Obligation

(1) The tax obligation develops

a) In the case of domestic production, effective the day selected products are released by the manufacturer;

b) For imported selected products, on the day on which the customs duty entitlement arises;⁹

c) With regard to selected products exempt according to Section 8, Paragraph 1, Letter b), effective on the day of their release for other purposes than those listed in Section 8, Paragraph 1, Letter b);

d) In the case of domestically produced selected products or those imported into the domestic area, for which a tax refund has been asserted in accordance with Section 12, Paragraph 1, Letter b), effective on the day of their release for other purposes than those listed in Section 12, Paragraph 1, Letter b);

e) Effective on the day of damage compensation or on the day any short delivery is made up or on the day of insurance compensation in the event that damage occurred to the selected products in question prior to the development of the tax obligation according to Letters a) through d).

(2) Additional special provisions having to do with the development of the tax obligation are listed in Sections 20 and 26.

Section 6 Tax Base

- (1) The basis for the tax is the quantity of selected products listed in the tax document in accordance with Section 10 and expressed in measurable units.
- (2) The measurable units of selected products are listed in Part Two.

Section 7 Tax Rates

- (1) The tax rates are determined uniformly for the entire territory of the Czech and Slovak Federal Republic.
- (2) The tax rates are listed in Part Two.

Section 8 Exemption From the Tax

- (1) The following selected products are exempt from the tax:

a) Imported products, as long as they are not exempt from customs duty,¹⁰ with the exception of the following:

1. Selected products destined for scientific, research, training, educational, cultural educational, investigative, therapeutic, official, and religious purposes and in support of defense capability and security;

2. Selected products exempt from customs duty within the framework of the general system of customs duty preferences;¹¹

3. Selected products exempt from customs duty within the framework of international agreements regarding the customs union or a free trade area;¹²

b) Products intended to serve as samples for mandatory testing,¹³ for hygienic oversight,¹⁴ for devices intended to counter the incidence and dissemination of communicable diseases and occupational diseases,¹⁴ devices intended to be used as extraordinary measures during epidemics¹⁴ and for research purposes which are exclusively related to the object of the tax involved.

- (2) Additional special provisions having to do with exemption from the tax are listed in Sections 23 and 29.

Section 9

A claim for exemption from the tax must be asserted in writing at the latest prior to execution of the document certifying the release of the selected products by a domestic manufacturer or at the time a proposal for a customs hearing is submitted¹⁵ in the case of the import of selected products which are subject to the provisions of Section 8, Paragraph 1, Letter b), or Section 8, Paragraph 2.

Section 10 Completion of Tax Documents

- (1) With regard to domestic manufacture, taxpayers are obligated to execute a tax document on the day selected products are released and the tax document shall contain the following information:

a) The trading name, seat, and identification number of the taxpayer in the case of legal entities; the name and patronymic of the taxpayer, his trading name (to the extent to which it exists), his domicile, and identification number (if it has been assigned) in the case of individuals.

b) The trading name, seat, and identification number of the consumer in the case of legal entities; the name and patronymic of the consumer, his trading name (to the extent to which it exists), his domicile, and identification number (if it has been assigned) in the case of individuals;

c) The quantity of selected products in measurable units, their trading designation, their numerical designation,¹⁶ and the numerical code of the nomenclature in the customs rate table according to Sections 22, 28, 33, 37, and 40;

d) The amount of tax;

e) The date the products were released.

- (2) For purposes of the correct classification of the selected products into the numerical code according to Paragraph 1, Letter c), the tax administrator shall recognize the classifications assigned to the selected products by organs of the Customs Administration.

(3) In cases outlined in Section 1, Paragraph 1, Letter e), taxpayers are obligated, in the case of domestically produced selected products, to execute the tax document according to Paragraph 1 as of the day the tax obligation is developed, except that, under Letter b), they shall list the word "damage" and under Letter e), the date the damage was compensated for or the day of insurance settlement.

(4) As long as the document outlined in Paragraphs 1 and 2 fulfills the conditions and modalities called for in special regulation,¹⁷ it is considered to be an accounting document.

(5) In the event of the release of selected products which are exempt from the tax, the document executed in accordance with Paragraph 1 above must list the fact that this is a tax-free release, and must refer to Section 8, Paragraph 1, Letter b), or Section 8, Paragraph 2.

(6) In the case of the import of selected products, the proposal for a customs hearing or another document which confirms the release of selected products fulfills the function, for purposes of this law, of a tax document according to Paragraphs 1 and 2 above, and for purposes of the tax return, in accordance with Section 13; in the

case of exports, these papers fulfill the functions of a document proving that there is a claim for refund of the tax in accordance with Section 12, Paragraph 1, Letter a).

(7) In addition to the above-listed tax documents, taxpayers are obligated to keep records to document their claims for a tax refund in accordance with Section 12, Paragraph 1, Letters b) through d).

(8) Taxpayers are obligated to keep all documents which are decisive in determining the tax for a period of 10 years as of the end of the calendar year in which a tax obligation was developed. This provision remains unaffected by deadlines which are listed in a special law.¹⁸

Section 11 Computation of the Tax

(1) Taxpayers are obligated to compute the tax due on released selected products themselves. The tax on imported selected products will be computed by the tax administrator.

(2) The tax is computed by multiplying the tax base by the tax rate as stipulated for the appropriate selected product.

Section 12 Tax Refund Claim

(1) Taxpayers are entitled to claim a tax refund in the following cases:

a) The export of taxed selected products within the framework of business activities;³

b) The purchase of taxed selected products intended for the production of new selected products, which are subject to tax;

c) For returning selected products to the manufacturer when they were not taken over by the customer;

d) In the case of the settlement of claims based on defects in selected products, provided the taxpayer did not receive any consideration for the selected products or in the event they returned this consideration to the customer.

(2) Taxpayers shall assert their claims for a tax refund according to Paragraph 1 for selected products released domestically in their tax return made out according to Section 13, but no later than six months from the day the tax return is presented for the month in which the claim for a tax refund develops. In the event of asserting a claim for a tax refund according to Paragraph 1, Letter a), above, an inseparable part of the tax return is the tax document outlined in Section 10, Paragraph 5, which confirms that the selected products were exported.

(3) The Federal Ministry of Finance, upon agreement with the Federal Ministry of Foreign Affairs, shall regulate, by decree, the conditions for refunding the tax according to Paragraph 1, Letter a), above to taxpayers

who deliver selected products to the nationals of other countries who enjoy the privileges outlined in international agreements by which the Czech and Slovak Federal Republic is bound and which have been published in SBIRKA ZAKONU [Collection of Laws].¹⁹

(4) The Federal Ministry of Finance shall regulate, by decree, the special method for asserting claims for refunding the tax on selected products made available to persons crossing the state border of the Czech and Slovak Federal Republic.

(5) Taxpayers may assert their claim for a tax refund only before financial organs without regard as to whether the selected products are those released in the domestic area or those which have been imported.

Section 13

(1) Taxpayers who develop a tax liability or a claim for the tax refund are obligated to present a tax return.

(2) Tax returns are presented by taxpayers on a monthly basis by the 15th day of the month following in which a tax obligation developed. If a tax obligation does not develop within the taxation period or if there is no claim for a tax refund, a tax return is not submitted.

(3) In the case of imports, the function of a tax return is fulfilled by the proposal for a tax hearing or by another document confirming the release of the selected products.

(4) If taxpayers find that the tax return which they have submitted is defective or incomplete and if its amendment has, as a consequence, an increase in the tax obligation, they are obligated to submit supplemental tax returns to the tax administrator without undue delay, listing the taxation period to which that particular supplemental return pertains.

(5) If taxpayers find that the tax return which they have submitted is incorrect or incomplete and that its adjustment has as a consequence the lowering of the tax obligation, they may submit a supplemental tax return to the tax administrator at the latest within six months from the day the tax was paid, listing the taxation period to which that return pertains.

(6) A supplemental tax return must be specifically marked as a supplemental tax return. The supplemental tax return lists only the differences between it and the originally submitted tax return.

Section 14 Taxation Period, Tax Payment, and Installment Payments

(1) The taxation period is the calendar month.

(2) In the case of domestic production, the tax is paid as follows:

a) In a single payment for the month or

b) In the form of firm deposit payments.

(3) Single payments for the month are made by taxpayers whose monthly tax obligations do not exceed 100,000 korunas (Kcs), at the latest by the 15th day of the month following the month in which the tax obligation was developed. The monthly tax obligation is understood to be the average of the actual monthly tax obligation for the immediately preceding three calendar months.

(4) Taxpayers shall make definite deposit payments as follows:

a) Twice a month if their monthly tax obligation exceeds Kcs100,000, but is less than Kcs2 million.

b) Daily, if their monthly tax obligation exceeds Kcs2 million.

(5) The magnitude of the partial deposit payments outlined in Paragraph 4 is determined by the financial organ, following negotiation with the taxpayer according to the average for the immediately preceding three-month period; the time frame during which the tax obligation developed is taken into account in this case (Section 5).

(6) For taxpayers who make specific deposit payments on a daily basis, the payoff period begins with the 16th day of the month in which the tax obligation was developed and ends on the 15th day of the month following the month in which the tax obligation was developed. Taxpayers are obligated, on the last day of the payment period, to settle their tax obligation for the month in which their tax obligation developed.

(7) Taxpayers who make specific deposit payments twice a month are obligated to pay such deposits by the last day of the month in which their tax obligation developed and to settle their tax obligation for that month by the 15th day of the month following the month in which the tax obligation was developed.

(8) For the first three months from the day their first tax obligation was developed, taxpayers shall make tax payments on a daily basis. The provisions of Section 13, Paragraph 2, remain unaffected.

(9) In the case of the import of selected products, the tax is paid in a lump sum. Taxpayers are obligated to settle their tax obligation within the time limit set by special regulation.²⁰

Section 15

(1) Taxpayers who engage in domestic production of selected products or export selected products from Czechoslovakia are obligated to register with financial organs according to their domicile at the latest by the time their first tax obligation develops.

(2) Additional special provisions pertaining to registration and the reporting obligation are listed in Section 30.

Section 16

(1) If taxpayers have paid a tax which is lower than their tax obligation, the tax administrator will prescribe penalties of up to 100 percent of the tax owed. If taxpayers themselves determine this fact and if they notify the tax administrator of this fact without undue delay by the method listed in Section 13, Paragraph 4, the tax administrator will prescribe a penalty of 20 percent of the tax owed.

(2) If the tax or the deposit on the tax has not been paid on time, taxpayers are obligated to make a supplemental tax payment and pay penalties of 0.1 percent on the tax owed for every day of delay. This also applies in cases where taxpayers fail to pay penalties according to Paragraph 1 above on time.

(3) If taxpayers have not submitted a tax return on time, the financial organ assesses a penalty of 10 percent of the tax obligation for the taxation period to which the tax return pertains, but no less than Kcs5,000.

(4) If taxpayers fail to correctly fulfill their registration obligation or their reporting obligation and fail to do this on time according to Section 15, the financial organ shall assess a fine against them of up to Kcs1 million, but no less than Kcs5,000.

(5) The method of assessing penalties and fines and their assertion are stipulated in special regulations.

Section 17 Tax Hearings

Hearings on tax matters are subject to the laws of the national councils on tax administration, as long as this law does not stipulate otherwise.

PART TWO SPECIAL PROVISIONS CHAPTER I

Tax on Hydrocarbon Fuels and Lubricants Section 18 Taxpayers

The Administration of Federal Material Reserves is also a taxpayer as far as those hydrocarbon fuels and lubricants which it has the right to manage are concerned, with the exception of hydrocarbon fuels and lubricants intended for its own use.

Section 19 Object of the Tax

(1) The tax applies to hydrocarbon fuels and lubricants (hereinafter referred to as "fuels and lubricants") which are understood to be, for purposes of this law, automotive gasoline, technical benzines, aviation fuels, motor fuels with the exception of bionaphtha, kerosene, automotive and aviation motor oils and transmission oils, plastic automotive lubricants, and liquefied and compressed gas used as a motor fuel, with the exception of biological gas.

(2) Fuels and lubricants in a mixture with other substances are also subject to tax, but only with respect to their share in this mixture, with the exception of already previously taxed fuels and lubricants where this share does not exceed 15 percent by volume of the overall quantity of all substances contained in the mixture.

Section 20 Development of a Tax Obligation

A tax obligation also develops on the day of release of untaxed fuels and lubricants by the Administration of Federal Material Reserves to other entities.

Section 21 Tax Base

The base for the tax is the quantity of fuels and lubricants for which a tax obligation has developed according to Sections 5 and 20, expressed in metric tons of net weight. This does not apply to compressed gases used as motor fuels, for which the tax base is their quantity expressed in cubic meters at normal pressure and temperature.

Section 22 Tax Rates

The tax rates are determined as follows:

| Numerical Code of Nomenclature in Customs Rate Table | Text | Tax Rate |
|--|--|---------------------|
| 2710 | Automotive gasolines and aviation fuels containing up to 0.013 gram/liter of lead | Kcs9,390/ton |
| | Automotive gasolines and aviation fuels containing more than 0.013 gram/liter of lead | Kcs10,800/ton |
| | Technical benzines | Kcs0/ton |
| | Diesel fuel (with exception of bonaphtha) and kerosene | Kcs8,250/ton |
| | Automotive and aviation motor oils and transmission oils and plastic automobile lubricants | Kcs0/ton |
| 2711 | Liquefied gases used as motor fuels, with exception of biological gas | Kcs2,370/ton |
| | Compressed gases used as motor fuels, with exception of biological gas | Kcs2/m ³ |

Section 23 Exemption From the Tax

(1) Fuels and lubricants used as motor fuels for public aviation passenger transportation and for the transportation of freight delivered by aviation corporations which are members of the International Aviation Transportation Association (IATA) are exempt from tax.

(2) Furthermore, tax exemption applies to fuels and lubricants which are released by a manufacturer into the custody of the Administration of Federal Material Reserves, with the exception of fuels and lubricants intended for that organization's own use.

(3) The Government of the Czech and Slovak Federal Republic empowers itself to use its decrees to determine, in the case of motor fuels, the method and magnitude of the paid tax which can be refunded in some cases.

CHAPTER II Tax on Alcohol and Spirits

Section 24 Taxpayers

The Administration of Federal Material Reserves is also a taxpayer in the case of alcohol purchased in accordance with Section 29, Letter b).

Section 25 Object of the Tax

(1) The object of the tax is alcohol.

(2) Alcohol is understood to be ethyl alcohol (ethanol) obtained as follows:

a) By distillation or by another type of separation from fermented sugar-containing solutions based on starch-bearing or sugar-bearing raw materials, cellulose, and other raw materials containing alcohol;

b) By synthetic methods.

(3) Alcohol is also considered to be a mixture of ethanol and other alcohols and substances, where the content of ethyl alcohol is no greater than 15 percent by volume of the entire quantity of all substances contained in the mixture. Alcoholized wines are not considered to be alcohol.

(4) The object of the tax is also ethanol contained in beverages, with the exception of beer according to Section 31 and wine according to Section 35, which contain more than 0.6 percent of alcohol by volume.

Section 26 Development of the Tax Obligation

The tax obligation also develops as of the day

a) Alcohol, which is exempt from tax according to Section 29, Letter a), is released for other purposes;

b) The determination is made that the standard norms of alcohol loss during manufacture and circulation of alcohol²¹ have been exceeded;

c) The determination is made that alcohol and spirits have been illegally removed from the production process, from the inventory, or during shipment;

d) The determination is made that alcohol has been illegally regenerated;

e) Alcohol has been released from the material reserves under the jurisdiction of the Administration of Federal Material Reserves for other entities.

Section 27 Tax Base

(1) The basis for the tax is the quantity of alcohol for which the tax obligation developed in accordance with Sections 5 and 26, expressed in specific units.

(2) A specific unit²⁰ is defined as one liter of absolute alcohol at a normal temperature of 20° Centigrade.

Section 28 Tax Rates

The tax rates are determined as follows:

| Numerical Code of Nomenclature in Customs Rate Table | Text | Tax Rate |
|--|---|--------------|
| 2207 | Alcohol | Kcs180/liter |
| | Synthetic alcohol, technically refined alcohol, refined alcohol which is especially denatured, anhydrous alcohol, especially denatured anhydrous alcohol, normally denatured alcohol, first-run alcohol, alcohol tailings | Kcs0/liter |
| 2208 | Distilled fruit products based on distillation performed by growers ²² | Kcs90/liter |
| | Spirits and distilled products | Kcs180/liter |

Section 29 Exemptions From the Tax

The following are also exempt from taxation:

a) The use of alcohol according to Section 25, Paragraph 2, Letter a), as input material for products in the manufacture of foodstuffs, with the exception of selected products according to Section 1, cosmetic products and so-called boiling products, ethylated ether, ethyl acetate, perfumes, and pharmaceutical chemicals;

b) The release of alcohol by the producer to the material reserves under the jurisdiction of the Administration of Federal Material Reserves;

c) The loss of alcohol to the extent actually determined, but not to exceed the stipulated standard losses of alcohol during manufacture and circulation of alcohol;²⁰

d) samples taken by financial organs to compute the volume of alcohol production or inventory;

Section 30 Obligation To Register and To Report

In addition to the duties listed in Section 15, taxpayers are obligated to report the initiation and anticipated termination of production to the appropriate financial organ at least 30 days ahead of time; the interruption or halting of production for unforeseen reasons is to be reported without delay.

CHAPTER III Tax on Beer

Section 31 Object of the Tax

(1) For purposes of this law, beer is understood to be an alcoholic beverage containing more than 0.6 percent by volume of alcohol, developed as a result of the fermentation of wort and prepared on the basis of starch-containing or sugar-containing substances to which hops have been added.

(2) Wort is a solution of sugars, obtained from barley malt.

Section 32 Tax Base

The basis for the tax is the quantity of beer for which a tax obligation has developed according to Section 5, expressed in hectoliters.

Section 33 Tax Rate

The tax rate is determined as follows:

| Numerical Code of Nomenclature in Customs Rate Table | Text | Tax Rate |
|--|---|------------------|
| 2203 | For beer with up to 10% alcohol content | Kcs154/hectoiter |
| | For beer with alcohol content ranging between 10% and 12% of original alcohol content | Kcs317/hectoiter |
| | For beer with more than 12% alcohol content | Kcs423/hectoiter |

CHAPTER IV Tax on Wine

Section 34 Taxpayers

Individuals, whose domestic production of wine does not exceed 300 liters per year are not considered to be taxpayers of the tax on domestically produced wine.

Section 35 Object of the Tax

(1) For purposes of this law, the following are the objects of taxation:

a) Wines made from grapes, that is to say, beverages produced as a result of the alcoholic fermentation of grape must, either completely or partially, without regard as to whether such wines are fortified with carbon dioxide, with the exception of Tokay wines;

b) Tokay wines;

c) Sparkling wines, that is to say, beverages produced as a result of controlled secondary fermentation of wines

or musts which, when corked, achieve an overpressure of at least 0.3 megapond atmospheres (MPa);

d) Dessert wines and dessert spiced wines, that is to say, beverages produced from wine grapes with an additive of refined sugar or concentrated must, finely refined alcohol or wine distillate, or possibly spices;

e) Fruit wines, mead, malt wines, and other beverages produced as a result of alcoholic fermentation.

(2) For purposes of this law, beverages produced as a result of alcoholic fermentation of diluted grape must, of extract of wine marc, or possibly from diluted yeast slurries are also considered to be wines made from grapes.

Section 36 Tax Base

The basis for the tax is the quantity of wine for which a tax obligation has developed in accordance with Section 5, expressed in liters.

Section 37 Tax Rates

The tax rates are determined as follows:

| Numerical Code of Nomenclature in Customs Rate Table | Text | Tax Rate |
|--|---|----------------|
| 2204 | Wines made from grapes according to Section 35, Paragraph 1, Letter a), and Paragraph 2 | |
| | Tokay-type wines according to Section 35, Paragraph 1, Letter b) | Kcs0/liter |
| | Sparkling wines according to Section 35, Paragraph 1, Letter c) | Kcs23.30/liter |
| 2205 | Dessert and dessert spiced wines according to Section 35, Paragraph 1, Letter d) | Kcs16.30/liter |
| 2206 | Remaining beverages as outlined in Section 35, Paragraph 1, Letter e) | Kcs1/liter |

CHAPTER V Tax on Tobacco Products

Section 38 Object of the Tax

(1) The objects of the tax are tobacco products.

(2) For purposes of this law, the following are considered to be tobacco products: cigarettes, cigarillos, cigars, pipe

and cutty pipe tobacco, cigarette tobacco, snuff, and chewing tobacco.

Section 39 Tax Base

The basis for the tax is the quantity of tobacco products for which a tax obligation is developed according to

Section 5, expressed in units (in the case of cigarettes, cigars, and cigarillos) or in kilograms (in the case of tobaccos).

Section 40
Tax Rates

The tax rates are determined as follows:

| Numerical Code of Nomenclature in Customs Rate Table | Text | Tax Rate |
|--|--|--------------|
| 2402 | Filter cigarettes longer than 70 mm | Kcs0.46 each |
| | Cigarettes and filter cigarettes less than 70 mm | Kcs0.27 each |
| | Cigars and cigarillos | Kcs0 each |
| 2403 | Cutty pipe and pipe tobaccos, cigarette tobaccos, snuffs, and chewing tobaccos | Kcs35/kg |

PART THREE
TEMPORARY AND CONCLUDING PROVISIONS

Section 41
Temporary Provisions

(1) Selected products released through 31 December 1992 and billed to the consumer after 1 January 1993 are considered to have been released in accordance with this law and are subject to the consumption tax.

(2) A legal entity or an individual, who paid sales tax²³ until 31 December 1992 and who has purchased selected products until 31 December 1992 at a price which did not include a sales tax is obligated to do the following with respect to selected products, with the exception of those selected products which are subject to the provisions of Section 8, Section 12, Paragraph 1, Letters b) through d), Section 23, Section 29, Letters a) and b), and with respect to selected products for which the stipulated tax rate is zero:

a) Conduct a physical inventory of his supplies as of 31 December 1992;

b) Recognize and pay the consumption tax according to Sections 13 and 14 on the inventoried supplies.

(3) A legal entity or a physical person listed in Paragraph 2 must recognize and pay the consumption tax according to Sections 13 and 14 at the latest during the third taxation period following 1 January 1993.

(4) To the extent to which the payers of the consumption tax purchased selected products prior to the effective date of this law, the provisions of Section 12, Paragraph 1, Letter a), do not apply to them.

(5) For the first three months following the effective date of this law, payers of the tax make payments on a daily basis, if their daily tax obligation is in excess of Kcs3,000. In the remaining cases, taxpayers pay the tax monthly. The provisions of Section 13, Paragraph 2, remain unaffected.

(6) In the case of claims based on defects which were asserted within the legal time limit and which pertain to selected products purchased by 31 December 1992, and whose legitimacy was recognized after 1 January 1993, the payers of the consumption tax are entitled to a

refunding of the tax according to Section 12, Paragraph 1, Letter d), only to the extent of the amount of sales tax paid.

Section 42
Effectivity of the Law

This law becomes effective as of 1 January 1993.

Footnotes

1. Section 75 of Law No. 44/1974 Sb., Customs Law, as amended by subsequent regulations.

2. Section 78 of Law No. 44/1974 Sb.

3. CNR [Czech National Council] Law No. 531/1990 Sb. on territorial financial organs.

4. SNR [Slovak National Council] Law No. 84/1991 Sb. on customs organs, as amended by Law No. .../1992 Sb.

5. Section 8a of Law No. 44/1974 Sb.

6. Sections 409 through 475 of Law No. 513/1991 Sb., Commercial Code; Sections 588 through 630 of Law No. 401/1964 Sb., Civil Code, as amended by subsequent regulations (for the complete text, see Law No. 47/1992 Sb.).

7. Sections 115 through 117 of Law No. 40/1984 Sb., Civil Code, as amended by subsequent regulations.

8. Section 2 of Law No. 513/1991 Sb., Commercial Code.

9. Section 48 of Law No. 44/1974 Sb.

10. Section 44 of Law No. 44/1974 Sb.

11. Federal Ministry of Foreign Trade Decree No. 69/1980 Sb. exempting commercial goods which are imported and goods originating in developing countries from customs duties.

12. Government Decree No. 59/1948 Sb., which introduces the temporary validity of the General Agreement on Tariffs and Trade, dated 30 October 1947.

13. Law No. 30/1968 Sb. on the state testing facility, as amended by subsequent regulations (for complete text, see Law No. 84/1967 Sb.).

14. Law No. 20/1966 Sb. on care for the health of the populace, as amended by subsequent regulations.

15. Section 66 of Law No. 44/1974 Sb.

16. Section 8 of Law No. 21/1971 Sb. on the uniform system of socioeconomic information.

17. Section 11 of Law No. 563/1991 Sb. on the accounting system.

18. Section 32, Paragraph 2, of Law No. 563/1991 Sb. on the accounting system.

19. Ministry of Foreign Affairs Decree No. 157/1964 Sb. on the Vienna Accords on Diplomatic Contacts; Ministry of Foreign Affairs Decree No. 21/1968 Sb. on the Agreement on the Privileges and Immunities Enjoyed by International Specialized Organizations; Ministry of Foreign Affairs Decree No. 32/1969 Sb. on the Vienna Accords on Consular Contacts; Ministry of Foreign Affairs Decree No. 40/1987 Sb. on the Agreement on Special Missions.

20. Section 48 of Law No. 44/1974 Sb.

21. Federal Ministry of Agriculture and Alimentation Decree No. 16/1972 Sb. on managing alcohol, as amended by the Federal Ministry of Economics Decree No. 66/1991 Sb.

22. Czech Socialist Republic Ministry of Agriculture and Alimentation Decree No. 76/1988 Sb. on growers making liquor from fruit; Slovak Socialist Republic Ministry of Agriculture and Alimentation Decree No. 245/1988 Sb. on growers making liquor from fruit.

23. Law No. 73/1952 Sb. on the sales tax, as amended by Law No. 107/1990 Sb.

Law on Securities Market

92CH0588B Prague HOSPODARSKE NOVINY
in Czech 13 May 92 pp 23-24

["Text" of Securities Market Law passed by the Federal Assembly of the Czech and Slovak Federal Republic, dated 21 April 1992]

[Text] The Federal Assembly of the Czech and Slovak Federal Republic has agreed upon the following law:

PART ONE

GENERAL PROVISIONS

Section 1

Securities Market

(1) The securities market is a legal entity entitled to organize the demand for and supply of securities at a certain location and during a certain time, through the services of authorized individuals.

(2) Trading in stocks and other securities connected with the right pertaining to property participation in business undertakings, the trading of obligation bonds, as well as of dividend and interest coupons, takes place in the securities market.

(3) The securities market is a corporation subject to the provisions of the Commercial Code,¹ with deviations listed in this law.

(4) A securities market may be established by a minimum of 10 founders.

(5) A securities market may not be established as a result of the public subscription to securities.²

(6) Entities other than securities exchanges, established in accordance with this law, may not use the designation securities market in their trading name or designation.

Section 2

Authorization Pertaining to the Inception and the Discontinuation of a Securities Market

In order for a securities market to come into being, to break up, to merge or amalgamate with another securities market, as well as for its discontinuation without the appointment of a legal successor, permission from the Ministry of Finance of the Czech Republic or the Ministry of Finance of the Slovak Republic, whichever has jurisdiction in accordance with the location of the securities market, is required and is granted upon the request of the founders of such a market; in the event markets are combined or amalgamated and have seats in both republics, or in the event a market is broken up into markets with seats in both republics, such permission would involve agreement between both of the ministries concerned.

Section 3

(1) The founders shall list the following information in their application for permission to establish a securities market:

- a) The trading name and seat of the market;
- b) A listing of the founders;
- c) The basic capitalization and the share in it of foreign capital;
- d) The material and personnel support involved.

(2) The application shall be accompanied by the founder's agreement, including a proposal of the statutes, a proposed set of market regulations, and a proposed set of regulations for the securities market arbitration court.

(3) In making its decision regarding the application in accordance with Paragraph 1 above, the Ministry of Finance of the Czech Republic or the Ministry of

Finance of the Slovak Republic will pay particular attention to the requirements of the financial market and to the appropriateness of the basic capitalization in relationship with the anticipated extent of market activities.

(4) The application for permission to discontinue a securities market must list the following:

a) The trading name and seat of the market which is to be discontinued;

b) If such discontinuation involves a breakup, an amalgamation, or a combination of the securities market with another market, the application shall contain a listing of the facts according to Paragraph 1 above regarding the legal successor of the discontinued market;

c) The reasons for discontinuing the market.

(5) The application according to Paragraphs 1 and 4 above is decided upon within 60 days following the day of submission.³

Section 4

Securities Market Shares

(1) Shares in the securities market are made out in the name of the bearer and are transferable to other individuals only with the agreement of the market board of governors. The securities exchange is not permitted to issue preferred or employee shares.

(2) If the exchange board of governors disagrees with transferring of shares to another individual, the exchange is obligated to purchase such shares, but at a price no higher than their nominal value. To cover the purchase price, the exchange may use the resources of the reserve fund. The exchange is obligated to sell the acquired securities within three months of their acquisition and, if the securities are not sold within this time limit, the exchange is obligated to withdraw them from circulation and to reduce its basic capitalization by their nominal value.

(3) Foreign entities⁴ and legal entities having a seat on the territory of the Czech and Slovak Federal Republic, in which the property participation of foreigners exceeds 50 percent of the basic capitalization, may acquire the securities of a securities market exchange, provided the overall nominal value of such securities does not exceed one-third of their basic capitalization.

PART TWO

ORGANS OF THE EXCHANGE

Section 5

The following are organs of the exchange:

- a) The general assembly of exchange stockholders;
- b) The exchange board of governors;
- c) The oversight council.

Section 6

General Assembly of Exchange Stockholders

(1) The general assembly of exchange stockholders (hereinafter referred to as "the general assembly") is the highest organ of the exchange.

(2) The activities of the general assembly can be participated in, in an advisory capacity, by exchange traders (Section 28) who are not stockholders of the exchange, by the secretary general of the exchange (Section 12) and by the exchange commissar (Section 32).

(3) The general assembly performs the following functions:

a) It elects and recalls members of the board of governors, the oversight council, and sets the amount of remuneration for their activities;

b) It approves the market regulations (Section 8, Paragraph 2), their changes, and other rules of exchange trading which are binding on its participants (hereinafter referred to as "exchange rules");

c) It approves the types of remuneration for services rendered by the exchange and the principles for establishing their amounts and sets the method for settling these rewards;

d) It approves the regulations governing the stock exchange arbitration court and any changes, including changes to the rate table for remuneration for proceedings before this court;

e) It fulfills other functions of a general assembly of a corporation.⁵

(4) An exchange stockholder has voting rights at the general assembly, commensurate with the nominal value of his shares, but not to exceed 20 percent of the overall number of votes.

Section 7

Exchange Board of Governors

(1) The exchange board of governors is a statutory organ of the exchange.⁶

(2) The board of governors may have a maximum of 24 members.

(3) Members of the board of governors are elected by the general assembly, with at least one-half being elected from among the exchange stockholders and with at least one member being elected from among the exchange traders. Other members of the board of governors may be elected from among the ranks of specialists, financial investors, and other individuals. In the case of legal entities, the member of that entity's statutory organ who is authorized to act in the name of that legal entity is eligible for election.

(4) The term of office for members of the board of governors of the exchange may not exceed three years. It is possible to be elected repeatedly.

(5) The meetings of the exchange board of governors are directed by its chairman.

(6) The meetings of the exchange board of governors must be attended by at least one-half of the members of the board of governors. The board of governors makes its decisions by simple majority of the votes. In the case of a tie, the vote by the chairman is decisive. At least two-thirds of the members of the board of governors must be present for the election or recall of the chairman and deputy chairman, for discussing the proposed exchange regulations, the proposed regulations for the exchange arbitration court, and any changes in regulations and the decision must be approved by at least a two-thirds majority of the votes of the members present.

Section 8

Rights and Obligations of the Board of Governors

(1) The board of governors:

a) Makes sure that legal regulations, the exchange regulations, and the exchange rules are adhered to during exchange activities and that the interests of the participants in the financial market are protected;

b) Proposes, to the general assembly, the exchange regulations and the regulations governing the exchange arbitration court and their changes and determines the method for their publication;

c) Proposes, to the general assembly, those exchange rules which determine the methods, types, and implementation of exchange trading, the method and time limits for accomplishing trades, as well as procedure involved in failing to adhere to these methods and time limits, determines the method for keeping records of exchange trades and for the utilization of computer equipment in accomplishing these trades;

d) Nominates and recalls the secretary general of the securities exchange and the securities traders, publishes the selection proceedings which result in their nomination, and establishes qualification requirements;

e) Sets the amount of the enrollment fee and the commissions for brokering stock exchange trades by exchange traders;

f) Adopts measures the purpose of which is to prevent endangering the activities of the securities market or of the interests of its stockholders and the participants in the financial market; in particular, it makes changes in trading days and partially or completely halts exchange trading activities;

g) Decides on protests against the decisions of exchange committees which have to do with the authorization to trade on the securities exchange and deal with

the acceptance of securities for exchange trading, to the extent to which this authorization has been transferred to the exchange committees;

h) Makes decisions regarding protests against the published quotes on securities;

i) Approves the sale of securities market stocks;

j) Makes decisions regarding the acceptance of securities for exchange trading;

k) Publishes quotations of securities and data on the purchase and sale of securities on the exchange;

l) Grants and withdraws approval for the purchase and sale of securities;

m) Implements oversight over the activities of exchange traders by a method stipulated in the exchange regulations;

n) Imposes sanctions according to Section 31 of this law;

o) Handles the other activities having to do with managing exchange trading;

p) Handles the remaining activities listed in Section 11, Paragraph 1, Sections 12, 15, 16, Section 20, Paragraph 4, Section 21, Paragraph 4, Section 22, Paragraph 1, Section 23, and Section 30, Paragraph 1;

q) Fulfills other functions of a board of directors of a corporation.⁷

(2) The rights and obligations of the securities exchange board of governors are contained in detail in the exchange regulations and exchange rules.

Section 9

Chairman of the Board of Governors

(1) The board of governors elects and recalls a chairman and deputy chairman of the board of governors of the exchange from among its members. The deputy chairman of the exchange board of governors acts for the chairman of the exchange board of governors at the time of the latter's absence.

(2) The chairman of the exchange board of governors:

a) Directs the activities of the board of governors and signs its resolutions;

b) Submits to the general assembly for approval the proposed exchange regulations, exchange rules, and the regulations governing the exchange arbitration court and their changes;

c) Is authorized, in urgent cases, to adopt measures according to Section 8, Paragraph 1, Letter f), if it is not possible to convene the board of governors in sufficient time.

Section 10

Oversight Council

- (1) The oversight council⁸ does not engage in the control of individual exchange transactions.
- (2) The term of office of members of the oversight council may not be longer than three years. Repeated election is possible.
- (3) Employees of the stock exchange may not be represented on the oversight council.⁹

Section 11

Exchange Committees

- (1) The board of governors may establish exchange committees to perform the functions listed in Section 8, Paragraph 1, Letters j) through m).
- (2) Exchange committees may be permanent or temporary in nature. The rules for the actions of exchange committees are contained in the exchange regulations.
- (3) Exchange committees are composed of members of the board of governors and other members from the ranks of specialists, financial investors, and other individuals. The chairman and members of exchange committees are nominated and recalled by the board of governors.

Section 12

Secretary General of the Exchange

- (1) The secretary general of the stock exchange is appointed and recalled by the board of governors. The secretary general of the exchange is appointed on the basis of a selection proceeding.
- (2) The secretary general of the exchange is an employee of the exchange.
- (3) The secretary general:
 - a) Directs the activities of the exchange apparatus and the operations of the exchange; his rights and obligations are contained in the exchange regulations;
 - b) Participates in the meetings of the board of governors and of the exchange committees and has an advisory vote in these bodies;
 - c) Assesses fines in accordance with Section 31, Paragraph 4.

PART THREE

EXCHANGE TRANSACTIONS

Section 13

- (1) Exchange transactions involve the purchase and sale of securities on the exchange and for purposes of this law include the brokering of such purchases and sales by

authorized individuals. The time and location of exchange transactions are listed in the exchange regulations.

- (2) If the exchange makes use of only an automated system of trading, individual exchange transactions are considered to be those which are recorded in this system.
- (3) Participants in exchange transactions are persons listed in Section 14, Paragraphs 1 and 2, and stock exchange traders.

Section 14

Authorization To Purchase and Sell Securities on the Exchange

- (1) Purchases and sales of securities on the exchange may be accomplished by individuals authorized to do so according to a special law¹⁰ and who are:
 - a) Stockholders of the exchange or
 - b) Individuals whom the board of governors, at their request and following payment of an enrollment fee, have authorized to buy and sell securities on the exchange.
- (2) The State Bank of Czechoslovakia is also authorized to buy and sell securities.
- (3) Authorization to buy and sell securities may not be granted to a legal entity which has declared bankruptcy¹¹ or which has been authorized to settle bankruptcy or for which proposed bankruptcy was rejected for lack of adequate property and this prohibition shall stand for a period of five years following the conclusion of these proceedings; as well as to individuals who do not have an unimpeachable record.
- (4) For purposes of this law, an individual who has been legally sentenced for a criminal act of a property nature or for another deliberate criminal act is not considered to have an unimpeachable record.
- (5) Individuals who are not authorized to buy and sell securities may buy and sell securities on the exchange through individuals listed in Paragraph 1 or possibly in Paragraph 2.

Section 15

- (1) A legal entity which is authorized to buy and sell securities shall appoint one or possibly more individuals who will buy and sell securities in its name (hereinafter referred to as a "broker").
- (2) A broker must have the necessary specialized qualifications to buy and sell securities and must have an unimpeachable record.

Section 16

- (1) In the event a person authorized to buy and sell securities, or a person authorized by that person to do so, ceases fulfilling the conditions listed in Section 14,

Paragraphs 1 and 3, and in Section 15, the board of governors may temporarily or permanently lift that person's authorization to buy and sell securities on the exchange or can temporarily or permanently exclude that person from engaging in exchange transactions.

(2) The decisions by the board of governors according to Paragraph 1 above may be appealed by the individual involved with the appropriate court by petitioning the court to invalidate the decision within 15 days from the time the decision is received. Filing of the petition does not result in the decision being held in abeyance.

Section 17

Brokering of the Buying and Selling of Securities on the Exchange

The brokering of the purchase and sale of securities among persons authorized to buy and sell securities can be accomplished only by exchange traders (Section 28), provided the exchange regulations do not stipulate otherwise.

Section 18

Rights and Obligations of Participants in Exchange Transactions

Participants in exchange transactions are obligated to:

- a) Adhere to exchange regulations and exchange rules;
- b) Fulfill the obligations stemming from individual exchange transactions;
- c) Adopt the stipulated method of accounting for exchange transactions;
- d) Make a deposit payment to the account of the exchange to ensure their meeting of obligations and to cover any risks resulting from exchange transactions and the resulting accounting. The amount of the deposit is to be determined by the board of governors, taking into account the extent and risks involved in the exchange transactions;
- e) Submit an annual balance sheet to the board of governors, verified by an auditor

Section 19

Participants in exchange transactions may conclude extraexchange transactions involving securities accepted for trading on the exchange only to the extent to which this is permitted by the board of governors and must inform the exchange of that fact.

Section 20

(1) All participants have the same rights in engaging in exchange transactions. The same information regarding facts which are important to the development of price quotations for securities must be accessible to all participants in exchange transactions.

(2) Participants in exchange transactions are not permitted to engage in exchange transactions aimed at damaging third parties.

(3) Individuals who, on the basis of their employment or position, have access to information regarding facts which could influence the quotations of some securities before that information is available to the other participants in exchange transactions may not conclude trades involving these securities, or utilize their information to the benefit of other individuals until such times as this information becomes generally known.

(4) The exchange board of governors shall determine, in its exchange rules, which individuals may not engage in exchange transactions involving selected securities in view of their employment or position.

(5) Participants in meetings of the exchange board of governors, its committees, exchange traders, employees of the securities exchange, and legal entities who engage in settling exchange transactions are obligated to maintain secrecy regarding any facts acquired as a result of their position which are of importance to the development of the financial market or which impact upon the interests of its individual participants. For purposes of civil or criminal proceedings, these individuals may be relieved of this requirement of secrecy by the chairman of the exchange board of governors.

PART FOUR

ACCEPTANCE OF A SECURITY FOR EXCHANGE TRADING

Section 21

(1) The acceptance of a security for exchange trading is decided upon by the exchange board of governors or by an authorized exchange committee, if one is set up.

(2) The exchange regulations establish the conditions for the acceptance of a security for exchange trading, which must be fulfilled by the issuer of the securities and by the securities issued by him.

(3) These conditions particularly establish the required minimum time during which the issuer has been in business, the amount of his basic capitalization, the obligatory distribution of securities among his stockholders, the size of the issue of securities, and its breakdown into individual nominal value units.

(4) On accepting a security for exchange trading, the board of governors shall decide whether this security is to be traded on the main securities exchange or in the secondary market of securities.

(5) Foreign securities can be traded on the exchange provided they were issued in conjunction with the legal regulations valid in the country of the issuer and provided they have been accepted by the board of governors for the purpose of exchange transactions.

Section 22

Application To Have a Security Accepted for Exchange Trading

(1) The issuing authority applies to have a security accepted for trading on the exchange. In its conditions for accepting a security for trading on the exchange, the board of governors shall decide when it is necessary to attach a prospectus, verified by a bank, to the application. The issuing authority is responsible for the accuracy of the prospectus.

(2) In the event the issuing authority of the security is a bank authorized to buy and sell securities, the application will be filed by the bank itself.

(3) The prospectus shall contain data on the activities of the issuing authority and on the issue of the security itself, particularly the following:

- a) The type of security involved;
- b) The commercial prospects;
- c) The overall volume of the issue and its breakdown into nominal value units;
- d) The method of issue and the place at which the securities are available;
- (4) If the issuance of securities is to be accomplished only as a bookkeeping transaction,¹² the prospectus shall list the method of keeping records regarding the status and the movement of the security
- (5) The prospectus must be published by a method determined in the exchange regulations.

Section 23

(1) The issuer of a security which has been accepted for exchange trading is obligated, according to the requirements of the board of governors, to publish information regarding the results of his management during the year, to publish his annual balance sheet, verified by an auditor, as well as a commentary on his financial situation.

(2) The issuer of a security accepted for exchange trading must immediately report to the board of governors, and according to their requirements, must publish any changes in his financial situation or any other facts which can result in a change of the price quoted for his security or which can have a negative impact on the abilities of the issuer to fulfill his obligations based on the issuance of the security.

Section 24

The provisions of this part do not apply to state bonds, which are accepted for exchange transactions without an application and without a prospectus.

PART FIVE

DETERMINING THE PRICE OF SECURITIES AND SETTLING EXCHANGE TRANSACTIONS

Section 25

(1) The price of a security at which trading takes place on an appropriate exchange day is determined by the exchange trader. If the exchange uses only an automated system of exchange transactions, the quoted price is computed by that system.

(2) A method for determining the quoted price of securities is contained in the exchange regulations.

(3) The quoted prices of securities are proclaimed at the seat of the exchange and, at the conclusion of the exchange day, are published in the exchange list of quotations.

Section 26

(1) The proclamation of quoted prices for securities can be protested to the board of governors within three days from the day following their proclamation. This protest is decided upon with final validity by the board of governors within three days of receiving it. The protest does not have a delaying effect. If the board of governors fails to make a decision within this time limit, the protest is assumed to have been accepted.

(2) Decisions on protests are not subject to administrative proceedings.

Section 27

Settlement of Individual Exchange Transactions

(1) The settlement of individual exchange transactions through the form of mutual accounting, deposit, delivery of, or withdrawal of securities is handled by a bank or possibly by another legal entity on the basis of a contract concluded with the board of governors of the exchange.

(2) This legal entity must not engage in exchange transactions. It is obligated to submit to the board of governors and to the exchange commissar any information on concluded exchange transactions and their settlement, upon request.

PART SIX

EXCHANGE TRADERS

Section 28

(1) An exchange trader is a broker of the purchase and sale of securities among individuals authorized to buy and sell securities.

(2) The board of governors appoints and recalls exchange traders on the basis of a selection proceeding. An exchange trader is not an employee of the securities exchange.

(3) An exchange trader:

a) Brokers the purchase and sale of securities assigned to him by the board of governors;

b) Determines the quoted price of the allocated securities;

c) Maintains a diary of individual exchange transactions into which he makes sequential entries of transactions brokered on the appropriate exchange day, lists the other participants in the exchange transactions, lists the issuers of the securities involved, the quoted prices of the securities at which the exchange transactions were accomplished, the types of transactions, as well as their possible cancellation or possible renunciation of an exchange transaction. The diary of exchange transactions includes even the refusal to broker a transaction according to Letter f) below. The diary of exchange transactions may be replaced by printouts from the automated system, certified by the exchange trader.

d) May not engage in individual exchange transactions for his own account and in his own name, nor in his own name for another account and he may not take over guarantees for the fulfillment of exchange transactions which he is brokering. An exception are exchange transactions which the trader concludes temporarily in his own name in order to fulfill the orders of his clients and he may do so, at a maximum, for a period of three days.

e) Is obligated, in his activities, to act honorably and with initiative in the interest of the participants of the exchange transaction and the financial market.

f) Is prohibited from concluding exchange transactions if he has a reasonable suspicion that a participant in an exchange transaction is not proceeding honorably or is insolvent.

g) May not be a member of the exchange oversight council, its apparatus, nor an arbiter nor an employer of the exchange arbitration court.

h) May not be a proxy, a member of a statutory or oversight organ of an entity authorized to buy and sell securities on the exchange.

(4) Upon conclusion of an exchange transaction, the exchange trader presents the other participants with a balance sheet in which he confirms the agreed-upon conditions of the exchange transaction. The confirmation can be replaced by a printout from the automated system containing the necessary data on the concluded exchange transaction, verified by the exchange trader.

(5) The exchange trader is obligated to be present on exchange days at the exchange for the entire period of official trading time and must personally participate in exchange transactions. In the event he is not present, he will make sure that his affairs are handled by another exchange trader.

(6) An exchange trader is entitled to remuneration for brokering exchange transactions as soon as he delivers the confirmation lists.

(7) The other participants pay equal shares of the remuneration for brokering an exchange transaction, as long as nothing else has been agreed upon.

PART SEVEN

DISPUTES ARISING FROM EXCHANGE TRANSACTIONS

Section 29

(1) Disputes arising from exchange transactions are decided upon by the appropriate court, as long as the parties do not agree in a written contract that disputes are to be handled by the exchange arbitration court.

(2) In disputes arising from exchange transactions, the objection that only a wager or a game was involved is not permissible.

Section 30

Exchange Arbitration Court

(1) The exchange arbitration court is established by the board of governors for purposes of deciding on disputes arising from exchange transactions concluded on the exchange.

(2) If the participants in an exchange transaction agree upon the authority of the exchange arbitration court (Section 29, Paragraph 1), then it is equally true that they have subordinated themselves to its regulations which were valid at the time they submitted the proposal for initiating the proceeding.

(3) The rights based on an exchange transaction must be asserted before the exchange arbitration court within seven days of the day on which the exchange transaction was or was to be accomplished. Any rights not asserted within this time period are extinguished.

(4) The exchange arbitration court rules on the substance of a case by means of an arbitration decision which is final and enforceable.

(5) The composition of the exchange arbitration court and the rules for handling proceedings before it are contained in the regulations covering the exchange arbitration court, part of which also includes the table of remunerations for proceedings before the court.

(6) An arbiter can only be a person who is registered in the listing of arbiters which is approved by the board of governors.

PART EIGHT

SANCTIONS

Section 31

(1) The board of governors may assess sanctions against participants of exchange transactions and against the issuers of securities accepted for trading on the exchange who

- a) Violate the provisions of this law;
- b) Violate the obligations imposed by the exchange regulations and exchange rules;

c) Deliberately disseminate false information which has influenced or could influence the quoted prices of securities with the intent of inflicting damage on the participants of the financial market.

(2) For actions listed under Paragraph 1 above, the board of governors can, depending on the severity of the violation:

- a) Issue a reprimand;
- b) Notify the other participants in the exchange transaction of the violation of obligations;
- c) Assess a fine of 50,000 korunas [Kcs] or, possibly, the forfeiture of the deposit (Section 18, Letter d));
- d) Temporarily or permanently withdraw the authorization to buy and sell securities from the participant in the securities market transaction or either temporarily or permanently exclude the participant or his plenipotentiary from engaging in exchange transactions;
- e) Recall the offending exchange trader;
- f) Temporarily or permanently exclude the security involved from being traded on the exchange.

(3) Sanctions as outlined in Paragraph 2 can be assessed within one month from the day the board of governors learned of the fact which is decisive with respect to the assessment of sanctions, but no later than six months following the day the violation occurred.

(4) The secretary general of the exchange may assess a fine against an individual who violates the exchange regulations in the amount stipulated in the exchange regulations.

(5) Monetary sanctions according to Paragraph 2, Letter c), and Paragraph 5 are considered to be revenue for the exchange.

PART NINE

STATE SUPERVISION

Section 32

(1) The activities of the exchange are subject to state supervision.

(2) State supervision of exchange activities is implemented by the Ministry of Finance of the Czech Republic or the Ministry of Finance of the Slovak Republic through the office of an exchange commissar who is fully represented by his deputy in the event of his absence. The function of exchange commissar is incompatible with membership on the board of governors and on the oversight council of the exchange.

(3) The exchange commissar and his deputy are appointed and recalled by the minister of finance of the Czech Republic or the minister of finance of the Slovak Republic.

(4) In the execution of state supervision, the exchange commissar is authorized to:

a) Oversee exchange transactions from the standpoint of adherence to legal regulations, to the exchange regulations and exchange rules, as well as from the standpoint of the requirements of the financial market.

b) Report to the board of governors on the ascertainment of facts for purposes of asserting sanctions according to Section 31;

c) Personally or through individuals authorized by him, check on the activities of exchange traders as they pertain to their exchange and extraexchange transactions involving securities;

d) Attend meetings of the board of governors, having the right to temporarily halt the implementation of its decisions to the extent to which they are in conflict with legal regulations, with the exchange regulations or exchange rules. The implementation of decisions by the board of governors can be delayed by the exchange commissar at most for a period of seven days, by which time the Ministry of Finance of the Czech Republic or the Ministry of Finance of the Slovak Republic shall decide the matter with final validity.

e) Demand that the board of governors eliminate any ascertained shortcomings within the stipulated time.

f) Require the organs of the exchange, legal entities engaged in the settlement of exchange transactions, and exchange traders to provide information, accounting documents, and other documents having to do with their exchange and extraexchange trades of securities.

(5) Expenditures connected with checking on the activities of exchange traders are to be defrayed by those traders.

Section 33

(1) The minister of finance of the Czech Republic or the minister of finance of the Slovak Republic is entitled, upon the proposal of the exchange commissar, to strip the exchange board of governors of its authorization listed in this case in a special law,¹³ if it is seriously violating legal regulations, the exchange regulations, or exchange rules and if there is a danger that losses will

occur as a result of delay. In such a case, the minister shall appoint a plenipotentiary who is entrusted with acting in the name of the securities exchange and with directing the exchange until such times as the general assembly elects a new board of governors.

(2) A plenipotentiary as outlined in Paragraph 1 above can only be an individual who is qualified professionally. The plenipotentiary is registered in the Commercial Register and the act of registration transfers to the plenipotentiary the rights and obligations of the exchange board of governors. He is obligated to convene a general assembly to elect a new board of governors; the election must be held within three months from the date the plenipotentiary registers in the Commercial Register. This board of governors will then submit a proposal to have the name of the plenipotentiary expunged from the Commercial Register.

(3) The minister of finance of the Czech Republic or the minister of finance of the Slovak Republic is authorized, on a temporary basis, to halt exchange transactions if no other way can be found to prevent great economic damage.

(4) The board of governors may appeal the decision of the minister of finance of the Czech Republic or the minister of finance of the Slovak Republic according to Paragraphs 1 and 3 to the Supreme Court of the Czech Republic or the Supreme Court of the Slovak Republic¹⁴ within seven days of receiving the decision. The submission of the proposal does not have a delaying effect.

PART TEN

CONCLUDING PROVISION

Section 34

This law becomes effective on the day of its proclamation.

Footnotes

1. Sections 154 through 220 of Law No. 513/1991 Sb., Commercial Code.
2. Section 164 and subsequent sections of the Commercial Code.
3. Law No. 71/1967 Sb. on administrative proceedings (Administrative Code).
4. Section 21, Paragraph 2, of the Commercial Code.
5. Section 187 of the Commercial Code.
6. Sections 13 and 191 of the Commercial Code.
7. Section 191 and subsequent sections of the Commercial Code.
8. Section 197 and subsequent sections of the Commercial Code.
9. Section 200 of the Commercial Code.
10. For example, Section 1, Paragraph 3, of Law No. 21/1992 Sb. on banks.
11. Section 4 of Law No. 328/1991 Sb. on bankruptcy and the settlement of bankruptcies.
12. Section 1, Paragraph 5, of Law No. 530/1990 Sb. on bonds.
13. Section 191 and subsequent sections of the Commercial Code; Sections 224 through 246c and Section 2501 and subsequent sections of Law No. 99/1963 Sb., Civil Code, as amended by subsequent regulations; for full text, see Law No. 70/1992 Sb.
14. Sections 224 through 250 of the Civil Code.

Amendment to Decree on State Enterprise Property Transfer

92CH0623A Budapest MAGYAR KOZLONY
in Hungarian No 43, 28 Apr 92 p 1,502

["Text" of Government Decree No. 72 of 28 April 1992 amending Council of Ministers Decree No. 33 of 31 October 1984 implementing Law No. 6 of 1977 concerning state enterprises]

[Text] Based on authority granted in Paragraph 53 Section (2) of Law No. 6 of 1977 concerning state enterprises, Council of Ministers Decree No. 33 of 31 October 1984 (hereinafter: Decree) is hereby amended as follows:

Paragraph 1.

Paragraph 32 Sections (3) and (4) shall be amended by replacing the existing text and by adding Sections (5) and (6) as follows:

(3) The founding organ may:

(a) Reallocate certain assets of enterprises under state administrative supervision to other enterprises under state administrative supervision in order to achieve a significant change (modernization) in the production structure and to improve the public supply of consumer goods (services), or it may

(b) Withdraw such assets and allocate these to a foundation within the [economic] branch to which the enterprise belongs.

(4) No reorganization or reallocation of assets, or withdrawal of assets authorized in Sections (1) and (3), shall take place if such action threatens the solvency of the affected enterprise.

(5) The advance concurrence of the finance minister and, if the founding organ is not the minister responsible for the [economic] branch involved, of the minister responsible for the economic branch shall be required with respect to the founders' decision specified in Sections (1) and (3). In the event that the enterprise is indebted to a bank, the opinion of the lending financial institution shall be obtained before reallocating assets.

(6) The enterprise or foundation acquiring dispositional or ownership rights regarding the assets shall guarantee the indebtedness existing at the time of withdrawal to the extent to which the unit has been reorganized or the assets have been withdrawn, or in proportion to the withdrawal.

Paragraph 2.

This decree shall take effect on the day of its proclamation, simultaneously, Paragraph 32 Section (2) of the Decree shall lose force

[Signed] Dr. Jozsef Antall, prime minister

Decree on Regional Prefects' Duties, Authority

92CH0623B Budapest MAGYAR KOZLONY
in Hungarian No 44, 30 Apr 92 pp 1,583-1,585

["Text" of Government Decree No. 77 of 30 April 1992 concerning the functions of the Republic's regional prefects]

[Text] Regarding the performance of functions specified in Paragraph 95 Sections (a) and (d), and Paragraph 98 Section (d) of Law No. 65 of 1990 concerning local autonomous governmental bodies, and in Paragraph 9 of Law No. 90 of 1990 concerning the legal authority, office, and certain functions of the Republic's regional prefect [hereinafter: regional prefect], the government orders the following:

Paragraph 1.

(1) Upon request by the regional prefect, the clerk or chief clerk (hereinafter: clerk) of a local autonomous government body [hereinafter: local government] shall, by the date specified, submit any document and other information required to ascertain the legality of decisions made by and the functioning of a local government.

(2) To enable the regional prefect to perform his function of ascertaining the legality of action, local government clerks shall submit to the regional prefect any resolution, internal rule for implementing legal provisions, and other decisions concerning local government affairs made [brought or established] by a committee of the local legislative body, and by the mayor under authority delegated to him by the legislature, within 15 days from the date of such decisions.

(3) Section (2) shall not apply to resolutions related to matters pertaining to local government authority.

Paragraph 2. If in the course ascertaining the legality of action the regional prefect discovers illegal action, he shall call upon the respective legislative body—preferably within 60 days from date of receipt of the report containing the decree—to discontinue the illegal condition and establish a deadline for terminating the illegal condition.

Paragraph 3. The regional prefect shall have the following authority to perform his function relative to organs performing state administrative functions. The regional prefect may:

(a) Request information and the submission of documents.

(b) Obtain information on the scene, subject to advance notice; and

(c) Convene a coordinating conference

Paragraph 4. The regional prefect shall take part in modernizing official activities under the jurisdiction of the minister of the interior, in further developing the operations of organs charged with the performance of

state administrative functions, and in formulating a system in which these organs relate to each other.

Paragraph 5. With respect to organs performing state administrative functions or exercising state administrative authority within the regional prefect's jurisdiction, the regional prefect shall:

(a) Comment on internal rules, directives and other decisions of general applicability related to the administrative management of authorities; and

(b) Analyze the conditions for performing state administrative functions; the regional prefect may also recommend necessary action.

Paragraph 6.

(1) The regional prefect shall, within the area of his jurisdiction, coordinate client services provided by state administrative organs subordinate to the central [government], as well as training and continued education for professional public administrators.

(2) To implement the provisions of Section (1), the regional prefect shall comment on:

(a) Decisions regarding the time period during which clients are received; and

(b) The training and continued education plan.

(3) The regional prefect shall monitor the performance of the activities of state administrative organs subordinate to the central [government], as specified in Section (1). If, in the course of performing this function, the regional prefect discovers a lack of plans or rules, deviations from rules and regulations or violations of law, he shall:

(a) Call upon the head of the organ to make the required decision or to review the decision objected to; and

(b) Initiate action by superior organs to suspend action implementing the decision and to take appropriate steps if the head of the organ has failed to annul or change the decision.

Paragraph 7.

(1) The regional prefect may initiate an audit of a state administrative organ subordinate to the central government by a superior organ if:

(a) The activity of the organ is inconsistent with law, as indicated by local governmental bodies or other organs; and if

(b) The regional prefect has noted consistent failure to act or illegal practices in the organ's activities, in other proceedings before him.

(2) The regional prefect shall inform the prosecutor having jurisdiction relative to findings specified in Section (1) Subsection (b).

Paragraph 8.

(1) In preliminary comments regarding determinations as to the area of jurisdiction of a state administrative organs subordinate to the central [government], the regional prefect shall, in particular, consider the following:

(a) The area of jurisdiction of other state administrative organs subordinate to the central government already functioning within his area of jurisdiction; as well as

(b) The interests of individuals from the standpoint of the official administration of their affairs.

(2) In due regard to the provisions of Section (1), the regional prefect shall comment on, and may recommend the designation of the area offices of state administrative organs subordinate to the central government, the area of jurisdiction of client offices, and the headquarters location of the organ.

(3) In the event that the conditions described in Section (1) change greatly, the regional prefect shall initiate a review of the area of jurisdiction.

Paragraph 9.

(1) The regional prefect's views shall be sought prior to terminating a local organ of a state administrative organ subordinate to the central [government] operating within his area of jurisdiction.

(2) In his comments the regional prefect shall state whether the termination of a local organ of a state administrative organ subordinate to the central government renders significantly more difficult the performance of state administrative functions, the administration of the affairs of individuals, and the exercise of other organs' authority.

Paragraph 10. Within his area of jurisdiction the regional prefect shall streamline the auditing activities of state administrative organs regarding the state administrative activities performed by the mayor (lord mayor), the municipal clerk, the manager of the office of the legislative body, and the heads of district offices of cities exercising the authority of counties.

Paragraph 11.

(1) Each year, on the 5th day of December, organs having authority to audit the activities defined in Paragraph 10 shall submit to the regional prefect the names of organs scheduled for audits within the area of jurisdiction, the purposes and subjects of the audits, and a program plan showing the starting date and the expected duration of the audits.

(2) Based on the program plans, the regional prefect shall establish a regional audit program each year on the 31st day of December, and shall forward the same to the organs having jurisdiction.

Paragraph 12.

(1) In establishing a regional audit program, the regional prefect, jointly with the organs performing the audits, shall streamline the timely performance of audit tasks and other, regularly recurring audits.

(2) The regional prefect may request the organs responsible for audits to jointly perform comprehensive audits, and audits of related subjects.

Paragraph 13. The organs referred to in Paragraph 11, along with the mayor of the affected local government, shall provide written notice to the regional prefect concerning the commencement of an audit, and, upon request by the regional prefect, shall forward to him the audit record following the conclusion of the audit.

Paragraph 14.

(1) In the event that several state administrative organs have jurisdiction over mitigating the effects of a condition that causes damage or presents a threat that cannot be averted (acts of God, threat of contagious disease, industrial accident, mass escape, etc.), the regional prefect shall streamline the activities of these organs within the area of his jurisdiction.

(2) Based on Section (1), the regional prefect may:

(a) Convene an area-wide coordination committee with the participation of the organs involved, and

(b) Call upon the organs involved to take appropriate action to take necessary action to prevent or avert disasters within their functional authority and jurisdiction.

Paragraph 15. The regional prefect shall take part in performing regional coordination functions relative to the interior minister's settlement development activities within his area of jurisdiction, and in the implementation of the government's regional programs. In the course of such activities, the regional prefect may arrange for mediation among the professions regarding the preparation and implementation of economic branch development programs affecting local government, with the participation of local government, local government interest groups, and other business organizations.

Paragraph 16. At the request of a local government, the regional prefect:

(a) Shall provide professional assistance regarding associations and the establishment of joint institutions,

(b) May convene meetings to resolve disputed issues, and

(c) May assist in finding a method by which to achieve an established goal.

Paragraph 17. Within his area of jurisdiction, relative to the training and continued education of public administration professionals the regional prefect:

(a) Shall take part in organizing training and continued education programs which fall under the jurisdiction of the minister of the interior; and

(b) May, within his own functional scope, organize continued education for local governments based on voluntary participation.

Paragraph 18. The regional prefect shall take part in:

(a) Performing the interior minister's functions relative to refugees; and

(b) The management of funds delegated under the authority of the interior minister by separate law.

Paragraph 19. The regional prefect shall submit recommendations to the minister of the interior for the introduction of legislative proposals concerning the dissolution of local legislative bodies operating in a manner repugnant to the Constitution.

Paragraph 20. The regional prefect shall comment regarding the existence of legally required conditions. Such comment shall be submitted as part of establishing foundations for decisions concerning regional organizations under the jurisdiction of the minister of the interior.

CLOSING PROVISIONS

Paragraph 21. If the area of jurisdiction of the organ performing state administrative functions falls within the area of jurisdiction of several regional prefects, the authorities granted to such state administrative organs shall be exercised by the regional prefect having jurisdiction at the headquarters of the state administrative organ, in consultation with the rest of the regional prefects involved.

Paragraph 22.

(1) In the context of this law, an organ performing state administrative functions shall mean state administrative organs, as well as other organs authorized by law or government decree to perform state administrative functions, but not including a ministry or an organ having nationwide jurisdiction.

(2) This decree shall not apply to the armed forces, the police, the national security services, as well as to the customs and revenue services.

Paragraph 23. This decree shall take force on the 15th day following its promulgation.

[Signed] Dr. János Ársall, prime minister

Law on Income Tax for Foreign Individuals, Entities

RZEP94294 Warsaw RZECZPOSPOLITA (ECONOMY AND LAW supplement) in Polish 14 Apr 92 p 111

[Text] of law on income taxes for foreign individuals and legal entities, also published in *DZIENNIK USTAW* in Polish No 52, 13 April 1992]

[Text] The Executive Order of 3 April 1992 of the minister of finance, which will be published in *DZIENNIK USTAW* No 52, on 13 April, and take effect on that date as well. Below is its complete text:

Concerning the Income Tax on Certain Kinds of Income of Foreign Individuals and Legal Entities Domiciled or Headquartered Abroad

Pursuant to Article 8, Points 1) and 2), Article 11, Paragraph 2, Article 18, Paragraph 1, and Article 38, Point 2) of the Law of 19 December 1980 on Tax Obligations (*DZIENNIK USTAW* [D.U.] No. 27, Item 111, 1980; No. 45, Item 289, 1982; No. 52, Item 268, 1984; No. 12, Item 50, 1985; No. 41, Item 325, 1988; No. 4, Item 23, No. 33, Item 176, No. 25, Item 192, and No. 74, Item 443, 1989; No. 34, Item 198, 1990; No. 100, Item 422, and No. 110, Item 475, 1991; and No. 2, Item 66, 1992), the following is hereby ordered:

Paragraph 1.1. This Executive Order regulates the procedure for levying the income tax on certain kinds of income derived on the territory of the Republic of Poland by individuals and legal entities domiciled or having their seat abroad, hereinafter referred to as "foreign nationals."

1.2. The provisions of this Executive Order do not apply:

1) if an international agreement to prevent double taxation, to which the Republic of Poland is a party, specifies otherwise;

2) to incomes of foreign nationals derived from business activities pursued outside the regulations governing the conduct of small-business operations on the territory of the Republic of Poland.

Paragraph 2.1. The income tax for foreign nationals is collected in lump-sum form from:

1) incomes from fees charged for the transportation of cargo and conveyance of passengers embarking at Polish ports by foreign merchant shipping lines, with the exception of tourist cargo and passengers—in the amount of 10 percent of these incomes;

2) incomes derived on the Republic of Poland by foreign authors—in the amount of 10 percent of these incomes;

3) incomes derived from artistic, entertainment, or sports spectacles and activities performed by foreign

enterprises and organized by Polish artistic, entertainment, or sports enterprises—in the amount of 20 percent of the fees due for services rendered;

4) incomes from interest on loans—in the amount of 20 percent of these incomes;

2.2. The incomes from the sources referred to in Subparagraph 1, Points 1) and 2) are tax-exempt if they are subject to taxes of the same kind in another country, and if that country follows the rules of reciprocity as regards taxing similar incomes derived in that country by persons or legal entities domiciled or headquartered in the Republic of Poland.

Paragraph 3.1. The withholding lump-sum income taxes on the incomes referred to in Paragraph 2, Subparagraph 1, is a duty of the legal entities acting as payers, organizational units lacking legal entity, and private proprietors, when making the disbursements covered by Paragraph 2, Subparagraph 1, and every time when making such disbursements.

3.2. The payers transmit the withheld tax to the cashier's office or bank account of the Treasury office with local jurisdiction as specified in separate regulations, by the seventh day of each month for the preceding month while at the same time submitting records specifying the identity of the taxpayer, the nature and amount of the circumstance paid, and the amount of the tax collected.

3.3. If the incomes referred to in Paragraph 2, Subparagraph 1, Point 1), are derived from foreign nationals, foreign merchant line shipping enterprises are obliged, prior to the sailing of the ship from a Polish seaport, to transmit to the local Treasury office proper for the office of the Maritime Agency a declaration on the amount of receipts for the conveyance of cargo and passengers embarking at the Polish seaport and to deposit the tax due in the account of that Treasury office. The foreign merchant line shipping enterprise is obliged to transmit a copy of the declaration and a proof of tax payment to the proper local office of the Maritime Agency. If, however, prior to the departure of a ship from a Polish seaport, it is not possible to determine the receipts for the conveyance of cargo and passengers, the foreign merchant line shipping enterprise is obliged to make an advance tax payment consistent with the anticipated receipts, and subsequently, within 60 days from the departure from the seaport, to transmit, through the mediation of the Maritime Agency, final data on the receipts for the conveyance of cargo and passengers and pay the difference between the advance tax payment made and the actual tax due.

Paragraph 4. In the event of the circumstances referred to in Article 25 of the Law of 26 July 1991 on the Personal Income Tax (D.U., No. 80, Item 350, and No. 100, Item 442, 1991; and No. 21, Item 66, 1992), or in Article 11 of the Law of 15 February 1992 on the Income Tax Payable by Legal Entities and on Amendments to Certain Laws Regulating the Principles of Taxation (D.U., No. 21, Item 66), or when determining income

on the basis of bookkeeping records is not feasible, income is estimated by using the indicator of profit in relation to income, in the amount of:

- 1) Five percent, for foreign trade operations;
- 2) Ten percent, from construction and installation operations;
- 3) Sixty percent, from commissions;
- 4) Twenty percent, from other activities.

4.2. If the foreign national proves that, as ensuing from the bookkeeping records, its profits from income-earning activities abroad and on the territory of the Republic of Poland are below the proportions determined in Subparagraph 1, its income is determined on assuming the share of profits to be not lower than:

- 1) Three percent, from foreign trade operations;
- 2) Six percent, from construction and installation operations;

- 3) Forty percent, from commissions;
- 4) Twelve percent, from other activities.

4.3. The foreign trade operations referred to in Subparagraph 1, Point 1), performed by foreign nationals on the territory of the Republic of Poland, are considered to be sales of goods to Polish customers irrespective of the place at which the contract was signed, if these foreign nationals maintain offices or outlets on the territory of the Republic of Poland under a permit granted by the minister for foreign economic cooperation or by another proper minister of state (or director of a central agency).

Paragraph 5. The Executive Order of the Minister of Finance of 13 February 1992 on the Guidelines for the Taxation of Certain Foreign Individuals and Legal Entities (Dz.U., No. 6, Item 46, 1992; No. 38, Item 182, 1985; No. 26, Item 147, 1987; and No. 60, Item 348, 1990) is hereby revoked.

Paragraph 6. The present Executive Order takes effect on the day of its publication.

END OF

FICHE

DATE FILMED

1 July 1992

JPRS-EER-92-079

23 JUNE 1992



**FOREIGN
BROADCAST
INFORMATION
SERVICE**

JPRS Report

East Europe

REFERENCE AID

ABBREVIATIONS AND ACRONYMS
USED IN THE POLISH PRESS

EAST EUROPE

REFERENCE AID

ABBREVIATIONS AND ACRONYMS
USED IN THE POLISH PRESS

CONTENTS

| | |
|--------------------|----|
| Foreword | i |
| Introduction | ii |
| Glossary | 1 |

FOREWORD

This reference aid supersedes and replaces the publication JPRS-EER-91-010, dated 28 January 1991.

This work does not claim to be complete or perfect; there are certainly many valid and valuable items to be added, particularly in view of the continuing changes in Poland. Please address all comments and suggestions to:

Poland Section
Foreign Broadcast Information Service
P.O. Box 2604
Washington, DC 20013

INTRODUCTION

As indicated in the Foreword, this work is an update of a previous edition. Despite the addition of a number of new entries resulting from the political and economic changes that have taken place in Poland and throughout East Europe and the former Soviet Union, all of the older items have been retained in order to provide continuity; moreover, this is a reference aid rather than a current directory of groups, parties, organizations, and the like. Hence, entries such as ACz (the Red Army), ZSSR (USSR), and the too-numerous-to-mention CZ... (Central Administration of...) entries are retained--at least for the time being. In addition, media reports indicate that certain terms may yet be restored, as in "powiat."

We have attempted to do justice to the great proliferation of political parties and organizations in Poland over the past three years; we have had to avoid lengthy explanations and descriptions of the parties in this publication, however. The Poland Section is preparing an annotated reference aid devoted specifically to this topic, with publication expected by the end of the year.

A Note to Translators:

In rendering the names of publishing houses, it is FBIS practice to use the vernacular rather than the English translations.

There are a very few, specific abbreviations for which FBIS uses the English abbreviations exclusively: EC (European Community) instead of EWG, and CIS (Commonwealth of Independent States) instead of WNP come to mind. These are noted in the text.

A

| | | |
|-----------------|--|--|
| a, a. | albo | or |
| AA | Agencja Autorska | Writers Agency |
| AAD | Archiwum Akt Dawnych | Archives of Old Records |
| AAN | Archiwum Akt Nowych | Archives of New Records |
| ABA | Aparatura Badan Automatycznych | Automated Testing Equipment |
| ABI | Akademickie Biuro Interwencji | Academic Office of Intervention [part of NZS] |
| abp. | arcybiskup | archbishop |
| ACKPOM | Akademicka Centralna Komisja Porozumiewawcza Organizacji Młodzieży | Central Student Consultative Commission of Youth Organizations |
| ACz. | Armia Czerwona | Red Army [the Soviet Army] |
| adj. | adjunkt | adjunct, deputy |
| ADM | Administracja Domów Mieszkalnych | Residential Housing Administration |
| adm. | admiral | admiral |
| adm., admin. | administracja, administracyjny | administration, administrative |
| adr. | adres | address |
| adw. | adwokat | attorney, lawyer |
| AE | Akademia Ekonomiczna | Academy of Economics |
| ag. | agencja | agency |
| AGAD | Archiwum Główne Akt Dawnych | Main Archives of Old Records |

| | | |
|-----------------|---|---|
| AGH | Akademia Górniczo-Hutnicza | Academy of Mining and Metallurgy |
| AGPOL | [Agencja Reklamy Handlu Zagranicznego] | Foreign Trade Advertising Agency |
| AH | Akademia Handlowa | Retail Trade Academy |
| AIL | Agencja Inicjatyw Lokalnych | Agency for Local Initiatives (founded January 1991) |
| AK | Armia Krajowa | Home Army [during WW II; non-communist] |
| Akad., akad. | Akademia, akademicki | Academy, academic |
| akc. | akcyjny | stock, share (adj.) |
| Akcja "H" | Akcja Hodowli | Pedigree Breeding Drive |
| AKDOD | Akademicka Komisja Działania Organizacji Demokratycznych | Democratic Organizations Student Action Committee |
| AKJDOD | Akademicka Komisja Jedności Działania Organizacji Demokratycznych | Student Commission on the Unification of Activities of Democratic Organizations |
| AKS | Akademicki Komitet Strajkowy | Students Strike Committee |
| AKS | Amatorski Klub Sportowy | Amateur Sport Club |
| Al., al. | aleja | avenue |
| AL | Armia Ludowa | People's Army [during WW II; communist] |
| ALG | Akademia Lekarska w Gdańsku | Gdansk Academy of Medicine |
| ALP | Administracja Lasów Państwowych | State Forest Administration |
| AM | Akademia Medyczna | Academy of Medicine |
| am. | amerykański | American |

| | | |
|-------------------|--|---|
| amb. | ambasador | ambassador |
| AML | analogowa maszyna licząca | analog computer |
| AMP | Akademickie Mistrzostwa Polski | Polish Student Sport Championship Games |
| AN | Akademia Nauk | Academy of Sciences |
| anal. | analityczny | analytic |
| ang. | angielski | English |
| ANM ZSSR | Akademia Nauk Medycznych ZSSR | Academy of Medical Sciences of the USSR |
| ANP | Akademia Nauk Politycznych | Academy of Political Sciences |
| ANS | Akademia Nauk Społecznych | Academy of Social Sciences [under PZPR Central Committee] |
| AP | Automobilklub Polski | Polish Automobile Club |
| API | Agencja Prasowo-Informacyjna | Press and Information Agency |
| APM | Akcja Porządkowania Miasta | City Cleanup Drive |
| APN | Agencja Prasowa "Nowosti" | Novosti Press Agency |
| APP | Albańska Partia Pracy | Albanian Workers Party |
| APRL | Aeroklub Polskiej Rzeczypospolitej Ludowej | Aeroclub of the Polish People's Republic |
| AR | Agencja Robotnicza | Workers Press Agency |
| AR | Akademia Rolnicza | Agricultural Academy |
| arch., archik. | architekt, architektura | architect, architecture |
| arch. | archiwum | archives |
| ARG | Agencja Restrukturyzacji Gospodarki | Agency for Restructuring the Economy (as of 12/89) |

| | | |
|------------|---|--|
| Arged | [Wojewódzkie Przedsiębiorstwo Hurtu] Artykułów Gospodarstwa Domowego | Voivodship Enterprise of the Wholesale Trade in Household Goods |
| ark. | arkusz | sheet [of paper], signature [of a book] |
| ark. aut. | arkusz autorski | author's page |
| ark. druk. | arkusz drukarski | printer's page |
| ark. wyd. | arkusz wydawniczy | publisher's page |
| Arm. SRR | Armenska Socjalistyczna Republika Radziecka | Armenian Soviet Socialist Republic |
| ARP | Agencja Rozwoju Przemysłu | Agency for Industrial Development |
| ARR | Agencja Rozwoju Regionalnego | Agency for Regional Development (founded Jan 91) |
| ARR | Agencja Rynku Rolnego | Agency for Agricultural Marketing |
| ART | Akademia Rolniczo- Techniczna | Agricultural Technical Academy |
| art. | artykuł | article, item |
| art. | artyleria; artyleryjski | artillery (noun and adj.) |
| art. | artysta | artist |
| AS | Agencja (Prasowa) Solidarność | Solidarity Press Agency |
| as. | asystent | assistant |
| ASG | Akademia Sztabu Generalnego | General Staff Academy |
| ASP | Akademia Sztuk Pięknych | Academy of Fine Arts |
| ASP | Akcja Sanitarno- Porządkowa | Cleaning and Sanitation Drive |
| ASW | Akademicka Spółdzielnia Wydawnicza | Student Publishing Cooperative |

| | | |
|------------|--|---|
| ATK | Akademia Teologii Katolickiej | Academy of Catholic Theology |
| ATR | Akademia Techniczno- Rolnicza (full: Akademia Techniczno-Rolnicza im. J.J. Sniadeckich) | Technical- Agricultural Academy (full: Sniadecki Technical- Agricultural Academy, Bydgoszcz) |
| aud. | audycja | broadcast |
| AUP | Agencja Unia Press | Union Press Agency (founded in the fall of 1989) |
| austr. | austriacki | Austrian |
| aut. | autorski | author's, author (adj.) |
| aut. | automatyczny | automatic |
| AW | Aeroklub Warszawski | Warsaw Flying Club |
| AW | Archiwum Wojewódzkie | Voivodship Archives |
| AWF | Akademia Wychowania Fizycznego | Academy of Physical Education |
| AWHP | Archiwum Wojewódzkie Historii Partii | Voivodship Archives of [Communist] Party History |
| AWP | Akademia Wojskowo- Polityczna | Academy of Military and Political Sciences |
| AWR | Agencja Własności Rolnej | Agency for Farm Property (state treasury component handling PGRs) |
| AZ | Aktywizacja Zatrudnienia | manpower mobilization drive |
| Azerb. SRR | Azerbejdzańska Socjalistyczna Republika Radziecka | Azerbaijani Soviet Socialist Republic |
| AZPB | Andrychowskie Zakłady Przemysłu Bawełnianego | Andrychow Cotton Mill |

| | | |
|------|---|---|
| AZS | Akademicki Związek Sportowy (also given as Akademickie Zrzeszenie Sportowe) | Student Sport Union (Student Sport Association) |
| AZS | Arabski Związek Socjalistyczny | Arab Socialist Union |
| AZWM | Akademicki Związek Walki Młodych | Student Union of the Struggle of Youth |

B

| | | |
|--------|---|---|
| b. | bardzo | very |
| b. | były | former |
| b.a. | bez autora | anonymous |
| baon | batalion | battalion |
| BAZ | Biuro Angazowania Załóg | employment Office |
| BBS | Biblioteka Beletrystyki Sportowej | Sport Fiction Series |
| BBSS | Bielsko-Bialska Spółdzielnia Spożyców | Bielsko-Biala Consumers Cooperative |
| BCh | Bataliony Chłopskie | Peasants Battalions |
| b-cia | bracia | brothers |
| BCKR | Bułgarski Centralny Komitet Rewolucyjny | Bulgarian Central Revolutionary Committee |
| BCON | Branżowy Centralny Ośrodek Normalizacyjny | National Industrywide Center for Standards |
| BCP | Bataliony Centralnego Podporządkowania | Centrally Subordinated Battalions [of ZOMO] |
| b.d. | bez daty | undated |
| bdb. | bardzo dobrze | very good |
| Befama | Bydgoska Fabryka Maszyn | Bydgoszcz Machinery Plant |
| BEK | Biuro Elektryfikacji Kolei | Railroad Electrification Office |
| BEL | Biuro Ewidencji Ludności | Bureau of Public Records |
| belg. | belgijski | Belgian |

| | | |
|------------|--|---|
| BE-TE-HA | Biuro Techniczno-Handlowe | Engineering and Trade Office |
| BIW | Biuro Ewidencji Wczasowiczów | Resort Visitor Registration Office |
| bezp. | bezpartyjny | non-party (adj.) |
| "Bezpieka" | Ministerstwo Bezpieczeństwa Publicznego | Ministry of Public Security [also its branches and agents] |
| BGK | Bank Gospodarstwa Krajowego | National Commerce Bank |
| BGS | Bank Gospodarstwa Społdzielczego | Cooperative Bank |
| BGZ | Bank Gospodarki Żywnościowej | Food Industry Bank |
| BH | Bank Handlowy | Bank of Commerce |
| bhp, BHP | Bezpieczeństwo i Higiena Pracy | occupational health and safety |
| BI | Bank Inwestycyjny | Investment Bank |
| BiA | Budownictwo i Architektura | Construction and Architecture [a publishing house] |
| bibl. | biblioteka, biblioteczny | library |
| BiDN | [Ośrodek] Bibliografii i Dokumentacji Naukowej | Bibliography and Scientific Documentation Center |
| BIG | Bank Inicjatyw Gospodarczych | Economic Initiatives Bank |
| BIOA | Biuro Inkasowe Opłat Abonamentowych | Office for the Collection of Subscription Fees [of the Post Office] |
| BIP | Biuro Informacji i Propagandy | Office of Information and Propaganda [during WW II] |
| Biprohut | Biuro Projektów Urządzeń Przemysłu Hutniczego | Metallurgical Industry Equipment Design Bureau |

| | | |
|----------|---|--|
| BIPS | Biuro Informacji Prasowej "Solidarność" | Press Information Bureau of "Solidarity" |
| BISE | Bank Inicjatywów Społeczno- Ekonomicznych | Bank for Managerial- Economic Initiatives |
| biul | biuletyn | bulletin |
| BIZ | Biuro Inwentaryzacji Zabytków | Office of Registration of Historical Monuments |
| BJ | broń jądrowa | nuclear weapons |
| BJ | Biblioteka Jagiellońska | Jagiellonian University Library |
| BK | Bank Komunalny | Municipal Bank |
| b-ka | biblioteka | library [often used for book series] |
| BKMG | Biuro Konstrukcji Maszyn Górnictw | Mining Machinery Design Office |
| BKO | Bezpieczna Kasa Oszczędności | Secure Savings Bank |
| BKPM | Biuro Konstrukcyjne Przemysłu Motoryzacyjnego | Automotive Industry Design Office |
| BKTM | Biuro Konstrukcyjne Taboru Morskiego | Marine Design Office |
| BKW | Biuro Kontroli Wojskowej | Military Inspection Office |
| bl., Bl. | blok | block of houses, residences |
| BLK | Brygada Lekkiej Kawalerii | Light Cavalry Brigade |
| BLNS | Biblioteka Laureatów Nagród Stalinowskich | Stalin Prize Winner Series |
| blp. | błogosławionej pamięci | in blessed memory of (...) |
| bułg. | bułgarski | Bulgarian |

| | | |
|----------|---|---|
| bm. | bieżącego miesiąca | current month |
| BM | baza morska | naval base |
| BM | Biblioteka Miejska | Municipal Library |
| BMR, bmr | broń masowego rażenia | weapons of mass destruction |
| b.m.w. | bez miejsca wydania | place of publication not indicated |
| bn | batalion | battalion |
| BN | Biblioteka Narodowa | National Library |
| bncz | batalion naprawy czołgów | tank repair battalion |
| BNEP | Biuro Nadzoru Estetyki Produkcji | Production Aesthetics Supervisory Bureau |
| BNIB | Biblioteka Narodowa - Instytut Bibliograficzny | National Library - Bibliographic Institute |
| BOAR | Biuro Obrotu Artykułami Rolniczymi | Farm Products Sales Office |
| BOKN | Biuro Odzysku Kabli Nieeksploatowanych | Office for the Recovery of Unused Cables |
| BOL | Biuro Ochrony Lotnictwa | Air Traffic Safety Office |
| BOLP | Bydgoski Okręg Lasów Państwowych | Bydgoszcz State Forest District |
| BOP | Bełchatowski Okręg Przemysłowy | Belchatow Industrial District |
| BOP | Bezpieczeństwo i Ochrona Pracy | Industrial Safety |
| BOP | Biuro Odbudowy Portów | Office of Port Reconstruction |
| BOR | Biuro Ochrony Rządu | Personal Security Unit [for government officials] |

| | | |
|-------------|--|---|
| BOR | Budowa Osiedli Robotniczych | Workers Settlement Construction [Office] |
| BORO | Biuro Obsługi Ruchu Turystycznego | Tourist Service Bureau |
| BOS | Biuro Odbudowy Stolicy | Office for the Reconstruction of Warsaw |
| bosm. | bosman | petty officer |
| bosm. sztab | bosman sztabowy | staff petty officer |
| BOT | Biuro Obsługi Turystycznej | Tourist Service Office |
| bot. | botanika, botaniczny | botany, botanical |
| BOW | Biuro Odszkodowań Wojennych | War Damage Reparations Bureau |
| bp | batalion piechoty | infantry battalion |
| bp | biskup | bishop |
| BP | Biuro Planowania (also given as Biuro Projektowania) | Planning Office |
| BP | Biuro Polityczne | Politburo |
| bpanc | brygada pancerna | tank brigade |
| BPBK | Biuro Projektów Budownictwa Komunalnego | Municipal Construction Planning Office |
| BPBM | Biuro Projektów Budownictwa Morskiego | Maritime Construction Plans Office |
| BPdsU | Biuro Pełnomocnika do spraw Uchodźców | Office of the Plenipotentiary for Refugee Affairs (est. 1 Jan 91, under Ministry of Internal Affairs) |
| BPE | [See "Energoprojekt"] | |
| BPiT | "Almatur" Biuro Podróży i Turystyki | Travel and Tourist Office "Almatur" |

| | | |
|-----------|--|---|
| BPK | Bułgarska Partia Komunistyczna | Bulgarian Communist Party |
| BPKO SA | Bank Polska Kasa Opieki Spółka Akcyjna | Polish Security Bank Joint Stock Company |
| BPL | Budowniczy Polski Ludowej | Builder of People's Poland [an award] |
| BPM | Biuro Pokazu Mody | Fashion Show Office |
| BPM | Biuro Projektów Miejskich | Bureau of Municipal Projects |
| BPNH | Biuro Projektów Nowej Huty | Office of Plans for "Nowa Huta" [metallurgical center] |
| BPP | Budowlane Przedsiębiorstwo Powiatowe | Powiat Construction Enterprise |
| BPPL | Biuro Planów Perspektywicznych Łączności | Communications Long-Range Planning Office |
| BPS | Bratnia Pomoc Studentów | Students Fraternal Aid |
| BPS | Brygada Pracy Socjalistycznej | Socialist Labor Brigade |
| BPZB | Białostockie Przemysłowe Zjednoczenie Budowlane | Bialystok Industrial Construction Association |
| BPZB | Bielskie Przemysłowe Zjednoczenie Budowlane | Bielsko Industrial Construction Association |
| BPZB | Bydgoskie Przemysłowe Zjednoczenie Budowlane | Bydgoszcz Industrial Construction Association |
| BR | Bank Rolny | Agricultural Bank |
| br. | bieżącego roku | this year |
| BRE(S.A.) | Bank Rozwoju Eksportu (Spółka Akcyjna) | Export Development Bank (Joint Stock Company) |

| | | |
|--------------|---|---|
| BRH | Biuro Radcy Handlowego | Office of Trade Counsel |
| BRiH | Bank Rzemiosła i Handlu | Bank of Skilled Craft Industries and Trade |
| brosz. | broszura | pamphlet |
| brozp | batalion rozpoznawczy | reconnaissance battalion |
| b.r.w. | bez roku wydania | year of publication not indicated |
| Bryg., bryg. | brygada | brigade |
| bryt. | brytyjski | British |
| BS | Bank Spółdzielczy | Cooperative Bank |
| BS | Biuro Sprzedaży | sales office |
| BSC | Biuro Sprzedaży Ceramiki | Sales Office for Ceramic Wares |
| BS CHMB | Biuro Sprzedaży Centrali Handlowej Materiałów Budowlanych | Sales Office of the Building Materials Trade Center |
| BSI | Batalion Szybkiej Interwencji | Rapid Deployment Battalion |
| BSiPL | Biuro Studiów i Projektów Łączności | Office of Communication Research and Plans |
| BSM | Biuro Spółdzielni Mieszkaniowych | Office of Housing Cooperatives |
| BSPO | Bądź Sprawny do Pracy i Obrony | Be Fit for Work and Defense [a badge] |
| BSRR | Białoruska Socjalistyczna Republika Radziecka | Belorussian Soviet Socialist Republic |
| BŚCh | bojowe środki chemiczne | chemical agents, chemical weapons |
| b-tto | brutto | gross |
| BU | Biblioteka Uniwersytecka | University Library |
| bud. | budowa | building, construction |

| | | |
|-------|--|--|
| bud. | budownictwo | building engineering, building industry |
| bud. | budowlany | builder's; building; structural |
| bułg. | bułgarski | Bulgarian |
| BUR | Bank Udziałowców Rolnych | Rural Shareholders Bank |
| BUT | Biblioteka Uniwersytetu w Toruniu | Torun University Library |
| BUTJ | Biuro Urządzeń Techniki Jądrowej | Nuclear Technology Equipment Bureau |
| BUW | Biblioteka Uniwersytetu Warszawskiego | Library of Warsaw University |
| BUW | Biuro Urbanistyczne Warszawy | Office for the Urban Development of Warsaw |
| BWA | Biuro Wystaw Artystycznych | Bureau of Art Exhibitions |
| BWKZ | Biuro Współpracy Kulturalnej z Zagranicą | Office of Overseas Cultural Cooperation |
| BWO | Bydgoska Wszechnica Obywatelska | Bydgoszcz Citizens Center |
| BWP | Biblioteka Wydawnictw Prasy (also given as Biblioteka Wydawnictw Prasowych) | Press Agency Library |
| BWP | bojowy wóz piechoty | infantry fighting vehicle |
| BWPR | Biuro Wydawnictw Polskiego Radia | Polish Radio Publications Office |
| BWW | Biblioteka Wiedzy Wojskowej | Military Science Library |
| BZC | Bibliografia Zawartości Czasopism | Bibliography of Articles in Periodicals |
| BZCB | Biuro Zbytu Ceramiki Budowlanej | Building Tiles Sales Office |

| | | |
|------|--|---|
| BZD | Białoruskie Zjednoczenie Demokratyczne | Belorussian Democratic Union (founded 2/90 in Bialystok) |
| BZN | Biuro Zbytu Narzędzi | Tool Sales Office |
| BZT | biochemiczne zapotrzebowanie tlenu | biochemical oxygen demand |
| BZTM | Biuro Zagranicznej Turystyki Młodzieżowej "Juventur" | Youth Foreign Travel Office "Juventur" |

C

| | | |
|---------|--|---|
| c | córka | daughter |
| c | czwartek | Thursday |
| CA | centrala automatyczna | automatic telephone exchange |
| CAF | Centralna Agencja Fotograficzna | Central Photographic Agency |
| CAF | Centralne Archiwum Filmowe | Central Film Archives |
| CAP | Centralne Archiwum Państwowe | Central State Archives |
| CAS | Centrala Aptek Społecznych | Socialized Pharmacies Center |
| CAS | Centralna Akcja Szkoleniowa | Central Training Course |
| c. at. | ciężar atomowy | atomic weight |
| CAW | Centralne Archiwum Wojskowe | Central Military Archives |
| CBBMG | Centralne Biuro Budowy Maszyn Górniczych | Central Office of Mining Machinery Construction |
| CBIH | Centralny Bank Informacji Handlowych | Central Business and Commercial Data Bank |
| CBK | Centralne Biuro Konstrukcyjne | Central Design Office |
| CBK | Centrum Badań Kosmicznych | Space Research Center |
| CBKK | Centralne Biuro Konstrukcji Kotłów | Central Boiler Design Office |
| CBKM | Centralne Biuro Konstrukcji Maszynowych | Central Machinery Design Office |
| CBKMiUO | Centralne Biuro Konstrukcyjne Maszyn i Urządzeń Odlewniczych | Central Machinery and Foundry Equipment Design Office |

| | | |
|-------|---|--|
| CBKN | Centralne Biuro Konstrukcyjne Narzędzi | Central Tool Design Office |
| CBKO | Centralne Biuro Konstrukcji Okrętowych | Central Ship Design Office |
| CBKO | Centralne Biuro Konstrukcyjne Obrabiarek | Central Machine Tool Design Office |
| CBKO | Centralne Biuro Kulturalno-Oświatowe | Central Office of Culture and Education |
| CBKT | Centralne Biuro Konstrukcyjne Telekomunikacji (also given as Centralne Biuro Konstrukcji Teletechnicznych) | Central Telecommunications Design Office (also given as Central Telecommunications Design Office) |
| CBKUB | Centralne Biuro Konstrukcji Urządzeń Budowlanych | Central Building Equipment Design Office |
| CBKUS | Centralne Biuro Konstrukcyjne Urządzeń Sygnalizacyjnych | Central Signal Equipment Design Office |
| CBKW | Centralne Biuro Konstrukcji Wagonów | Central Office for Railroad Car Design |
| CBLT | Centralne Biuro Łozysk Tocznych | Central Ball Bearings Office |
| CBOAR | Centralne Biuro Obrotu Artykułami Rolnymi | Central Agricultural Products Sales Office |
| CBOM | Centralne Biuro Obrotu Maszynami | Central Machinery Sales Office |
| CBOS | Centrum Badania Opinii Społecznej | Public Opinion Research Center |
| CBP | Centralne Biuro Planowania | Central Planning Office |
| CBPBM | Centralne Biuro Projektów Budownictwa Miejskiego | Central Office of Urban Construction Plans |
| CBPBW | Centralne Biuro Projektów Budownictwa Wiejskiego | Central Office of Rural Construction Plans |

| | | |
|----------|---|---|
| CPBiSBP | Centralne Biuro Projektów i Studiów Budownictwa Przemysłowego | Central Office of Plans and Research in Industrial Construction |
| CBPP... | Centralne Biuro Projektów Przemysłu... | Central Office of Plans in the ... Industry |
| CBPPW | Centralne Biuro Projektów Przemysłu Węglowego | Central Office of Plans in the Coal Industry |
| CBRPW | Centralne Biuro Rozliczeń Przemysłu Węglowego | Central Clearing Office of the Coal Industry |
| CBSiPKol | Centralne Biuro Studiów i Projektów Kolejowych | Central Office of Railroad Research and Plans |
| CBSiPTD | Centralne Biuro Studiów i Projektów Transportu Drogowego | Central Office of Research and Plans for Road Transportation |
| CBSiPTDL | Centralne Biuro Studiów i Projektów Transportu Drogowego i Lotniczego | Central Office of Research and Plans for Road and Air Transportation |
| CBSKol | Centralne Biuro Statystyki Kolejowej | Central Railroad Statistics Office |
| CBSPPKP | Centralne Biuro Statystyki Przewozów Polskich Kolei Państwowych | Central Office of Statistics on Polish State Railroad Shipping |
| CBW | Centralna Biblioteka Wojskowa | Central Military Library |
| CBW | Centralne Biuro Wystaw | Central Exhibitions Office |
| CBWA | Centralne Biuro Wystaw Artystycznych | Central Art Exhibitions Office |
| CD | Centrum Demokratyczne | Democratic Center [centrist discussion club, 1989] |
| cd, c.d. | ciąg dalszy | continuation; "continued" |

| | | |
|-------------|--|---|
| CDD | Centralny Dom Dziecka | Central Children's House [a department store] |
| CDDPW | Centrala Dostaw Drzewnych dla Przemysłu Węglowego | Central Lumber Supply Office of the Coal Industry |
| CDK | Centralny Dom Książki | Central Publishing House |
| CDK | Centralny Dom Kultury | Central House of Culture |
| CDM | Centralny Dom Młodzieży | Central Youth House |
| cdn, c.d.n. | ciąg dalszy nastąpi | to be continued |
| CDN | Ciąg Dalszy Nastąpi | To Be Continued [Solidarity publication started soon after martial law was declared in 1981, later became an organization by the same name] |
| CDT | Centralna Dyrekcja Teatrów | Central Administration of Theaters |
| CDT | Centralny Dom Towarowy | Central Department Store |
| CDTL | Centralny Dom Teatrów Ludowych | Central House of People's Theaters |
| CDTL | Centralny Dom Twórczości Ludowej | Central House of People's Art |
| CDTOF | Centralna Dyrekcja Teatrów, Oper i Filharmonii | Central Administration of Theaters, Opera Houses, and Philharmonics |
| "Cebiloż" | Centralne Biuro Łożysk Toczących "Cebiloż" | Central Ball Bearings Office |
| CEKOP | Centrala Eksportu Kompletnych Obiektów Przemysłowych | Foreign Trade Center for the Export of Finished Industrial Equipment |

| | | |
|-----------------|---|--|
| centr. | centralny, centralnie | central, centrally |
| "Centrofarm" | Centrala Handlu Farmaceutycznego | Pharmaceutical Sales Center |
| Centromor | Centrala Morska Importowo-Eksportowa | Foreign Trade Center for Maritime Imports and Exports |
| "Centrosan" | Centrala Handlowa Farmaceutyczno-Sanitarna | Pharmaceutical and Sanitary Goods Sales Center |
| "Centro-sprzet" | Centrala Sprzętu Lekarsko-Sanitarnego | Medical and Health Protection Supply Center |
| "Centrowet" | Centrala Zaopatrzenia Weterynaryjno-Zootechniczna | Veterinary and Animal Husbandry Supply Center |
| "Cepede" | Centrala Importowo-Eksportowa Przemysłu Drzewnego | Central Import-Export Office of the Wood Products Industry |
| "Cepelia" | [See CPLiA] | |
| CePO | Centrala Poszukiwań Osób | Central Office for Missing Persons |
| ceram. | ceramika, ceramiczny | ceramics, ceramic (adj.) |
| CEZAS | Centrala Zaopatrzenia Szkół | Central Supply Office for Schools |
| CFIS | Centralny Fundusz Inwestycji Socjalnych | Central Social Investments Fund |
| CGZ | Centrala Gospodarki Złomem | Central Agency for Scrap Metal Management |
| CH | centrala handlowa | sales center |
| CHAS | Centrala Handlu Artykułami Sportowymi | Sporting Goods Trade Center |
| ChAT | Chrześcijańska Akademia Teologiczna | Christian Theological Academy |
| CHC | Centrala handlowa Ceramiki (also given as Centrala Handlu Ceramiki) | Ceramic Products Sales Center |

| | | |
|---------|--|--|
| ChD | Chrześcijańska Demokracja | Christian Democracy/Democrats [pre-WWII, known as "chadecki"] |
| ChDSP | Chrześcijańsko- Demokratyczne Stronnictwo Pracy | Christian-Democratic Labor Party (new name for SP, adopted at June 90 congress) |
| ChDS"Z" | Chrześcijańsko- Demokratyczne Stronnictwo "Zjednoczenie" | Christian-Democratic Party "Unity" (founded Dec 89, separated from ChDSP) |
| chem. | chemia, chemiczny | chemistry, chemical |
| CHEMAK | Zjednoczenie Przemysłu Budowy Aparatury Chemicznej | Association of Chemical Equipment Construction Industry |
| chir. | chirurgia, chirurgiczny | surgery, surgical |
| CHMB | Centrala Handlowa Materiałów Budowlanych | Building Materials Sales Center |
| CHMN | Centrala Handlowa Metali Nieżelaznych | Nonferrous Metals Sales Center |
| CHO | Centrala Handlu Opalem | Fuel Sales Center |
| CHOiW | Centrala Handlu Owocami i Warzywami | Fruit and Vegetable Sales Center |
| chor. | chorąży | warrant officer |
| CHP... | Centrala Handlowa Przemysłu... | ...Industry Sales Center |
| CHPC | Centrala Handlowa Przemysłu Ceramicznego | Ceramic Industry Sales Center |
| CHPCh | Centrala Handlowa Przemysłu Chemicznego | Chemical Industry Sales Center |
| CHPD | Centrala Handlowa Przemysłu Drzewnego | Wood Products Industry Sales Center |
| CHPE | Centrala Handlowa Przemysłu Elektrotechnicznego | Electric Engineering Industry Sales Center |

| | | |
|----------|---|---|
| CHPH | Centrala Handlowa Przemysłu Hutniczego | Metallurgical Industry Sales Center |
| CHPM | Centrala Handlowa Przemysłu Metalowego | Metalworking Industry Sales Center |
| CHPO | Centrala Handlowa Przemysłu Odzieżowego | Clothing Industry Sales Center |
| CHPP | Centrala Handlowa Przemysłu Papierniczego | Paper Products Industry Sales Center |
| ChPP | Chrześcijańska Partia Pracy | Christian Labor Party (centrist party, founded 3/90) |
| CHPS | Centrala Handlowa Przemysłu Skórzanego | Leather Industry Sales Center |
| ChPTO | Chinsko-Polskie Towarzystwo Okrętowe [SA] | Chinese-Polish Shipping Company [Joint Stock Company] |
| ChRL | Chińska Republika Ludowa | People's Republic of China [use PRC] |
| ChRO | Chrześcijański Ruch Obywatelski | Christian Citizens Movement (founded in summer of 1990) |
| chrześc. | chrześcijaństwo, chrześcijański | Christianity, Christian |
| CHSS | Centrala Handlowa Sprzętu Sportowego | Sport Equipment Sales Center |
| ChSS | Chrześcijańskie Stowarzyszenie Społeczne | Christian Social Association [Catholic organization; changed to UChS in Feb. 1989] |
| CHSSS | Centrala Handlowa Sprzętu Sportowego i Szkutniczego | Sport and Boating Equipment Sales Center |
| CHT | Centrala Handlowo- Techniczna | Technical Trade Center |

| | | |
|--------|--|---|
| ChTPD | Chłopskie Towarzystwo Przyjaciół Dzieci | Peasants Society of Children's Friends |
| CHZ | Centrala Handlu Zagranicznego | Foreign Trade Agency |
| CHZiS | Centrala Handlowa Żelaza i Stali | Iron and Steel Sales Center |
| ChZPW | Chorzowskie Zakłady Przemysłu Węglowego | Chorzow Coal Enterprises |
| CIC | Cała Izba Cywilna | The Full Civil Chamber [of the Supreme Court] |
| CIDNT | Centralny Instytut Dokumentacji Naukowo- Technicznej | Central Institute of Scientific and Technical Documentation |
| CIECH | Centrala Importowo- Eksportowa Chemikalii i Aparatury Chemicznej | Import-Export Center for Chemicals and Chemical Equipment |
| cieśn. | cieśnina | straits, narrows; sound |
| CIINTE | Centralny Instytut Informacji Naukowo- Technicznej i Ekonomicznej | National Institute of Scientific- Technical and Economic Information |
| CIK | Centralny Instytut Kultury | Central Institute of Culture |
| CINTE | Centrum Informacji Naukowej, Technicznej i Ekonomicznej | Center for Scientific, Technical and Economic Information |
| CIOP | Centralny Instytut Ochrony Pracy | Central Institute of Labor Safety |
| CIR | Centralny Instytut Rolniczy | Central Agricultural Institute |
| CIS | Centralny Inspektorat Standaryzacji | Central Inspectorate for Standardization [of imports and exports] |

| | | |
|-----------------|--|--|
| CIWF | Centralny Instytut Wychowania Fizycznego | Central Institute of Physical Education |
| CJD | Centrala Jajczarsko- Drobiarska | Egg and Poultry Center |
| CK | Centralna Komisja | central commission |
| CK | Centralny Komitet | Central Committee |
| CK | Czerwony Krzyż | Red Cross [use RC] |
| CKBA | Centralna Komisja Brakowania Akt | Central Commission for the Destruction of Records |
| CKK | Centralna Komisja Kwalifikacyjna | Central Qualification Commission |
| CKKF | Centralna Komisja Kontroli Finansowej | Central Financial Auditing Commission |
| CKKP | Centralna Komisja Kontroli Partyjnej | Central Party Control Commission |
| CKKR | Centralna Komisja Kontrolno-Rewizyjna | Central Auditing- Control Commission |
| CKL | Centralny Komitet Ludowy | Central People's Committee |
| ckm, CKM | ciężki karabin maszynowy | heavy machine gun |
| CKO | Centralna Komisja Odwoławcza | Central Appeals Commission |
| CKOS | Centralny Komitet Opieki Społecznej | Central Committee on Social Welfare |
| CKP | Centrala Kolportażu Prasy | Press Circulation Center |
| CKPiW "Ruch" | Centrala Kolportażu Periodyków i Wydawnictw "Ruch" | "Ruch" Center for Publication of Periodicals and Publications |
| CK PZPR | Centralny Komitet Polskiej Zjednoczonej Partii Robotniczej | Polish United Workers Party Central Committee |
| CKR | Centralna Komisja Rewizyjna | Central Review Commission |

| | | |
|---------|--|--|
| CK SD | Centralny Komitet Stronnictwa Demokratycznego | Central Committee of the Democratic Party |
| CKSE | Centralna Komisja Słownictwa Elektrycznego | Central Commission on Electrical Terminology |
| CKSW | Centrala Krajowych Surowców Włókienniczych | Domestic Textile Raw Materials Center |
| CKUAP | Centralna Komisja Usprawnienia Administracji Publicznej | Central Commission for the Improvement of Public Administration |
| CKW | Centralny Komitet Wykonawczy | Central Executive Committee |
| CKW PPS | Centralny Komitet Wykonawczy Polskiej Partii Socjalistycznej | Central Executive Committee of the Polish Socialist Party |
| CKZZ | Centralny Komitet Związków Zawodowych | Central Committee of Trade Unions |
| CKŻP | Centralny Komitet Żydów w Polsce | Central Committee of Jews in Poland |
| CLO | Centralne Laboratorium Optyki | Central Optical Laboratory |
| CLPD | Centralne Laboratorium Przemysłu Drzewnego | Central Laboratory of the Wood Products Industry |
| CLPO | Centralne Laboratorium Przemysłu Odzieżowego | Central Laboratory of the Garment Industry |
| CLPS | Centralne Laboratorium Przemysłu Szkłarskiego | Central Laboratory of the Glass Industry |
| CMB | Centrala Materiałów Budowlanych | Building Materials Center |
| CMD | Centrala Maszyn Drogowych | Road Building Machinery Center |
| CMK | Centralna Magistrala Kolejowa | Main Railroad Trunk Line |

| | | |
|----------|--|---|
| CMKŚ-W | Centralna Magistrala Kolejowa Śląsk-Warszawa | Central Silesia-Warsaw Main Line |
| CML | cyfrowa maszyna licząca | computer |
| CMM | centrala międzymiastowa | long-distance telephone exchange |
| CNOiS | Centrala Nasiennictwa Ogrodniczego i Szkolarstwa | Garden and Nursery Seeds Center |
| CN-PSL | Centrum Naukowo-Produkcyjne Samolotów Lekkich | Light Aircraft Research and Production Center |
| CO | Centrala Odzieżowa | Clothing Center |
| CO | Centrala Ogrodnicza | Horticultural Center |
| CO, C.O. | centralne ogrzewanie | central heating |
| COBiRTK | Centralny Ośrodek Badań i Rozwoju Techniki Kolejnictwa | National R&D Center for Railroad System Engineering |
| COBORU | Centralny Ośrodek Badania Odmian Roślin Uprawnych | National Center for Research of Crop Varieties |
| COBR | Centralny Ośrodek Badawczo-Rozwojowy | National Center for Research and Development |
| COBRGM | Centralny Ośrodek Badawczo-Rozwojowy Gospodarki Materiałowej | National Research and Development Center for Materials Management |
| COBRP | Centralny Ośrodek Badawczo-Rozwojowy Poczty | National Postal Research and Development Center |
| CODKO | Centralny Ośrodek Doskonalenia Kadr Oświatowych | National Center for the Advanced Training of Teaching Personnel |
| COGM | Centralny Ośrodek Gospodarki Magazynowej | National Center for Warehouse System Management |

| | | |
|-----------|--|--|
| COIK | Centralny Ośrodek Informatyki Komunikacji | National Center for Automatic Data Processing in the Transportation Industry |
| COIT | Centralny Ośrodek Informacji Turystycznej | Central Tourist Information Bureau |
| COM | Centrala Obrotu Maszynami | Machinery Sales Center |
| COM | Centralny Ośrodek Metodyczny | National Center for Methodology |
| COOD | Centralny Ośrodek Oświaty Dorosłych | National Center for Adult Education |
| COP | Centralny Okręg Przemysłowy | Central Industrial District |
| COPIA | Centrala Obsługi Przedsiębiorstw i Instytucji Artystycznych | Service Center for Art Enterprises and Agencies |
| COPIOZ | Centralny Ośrodek Planowania i Organizacji Zarządzania | National Center for Administrative Planning and Management |
| COSK | Centralny Ośrodek Szkolenia Kadr | National Cadre Training Center |
| COSP PZPR | Centralny Ośrodek Szkolenia Partyjnego Polskiej Zjednoczonej Partii Robotniczej | Central Institute for Party Training of the Polish United Workers Party |
| COSS | Centralny Ośrodek Szkolenia Sportowego | Central Institute of Sport Training |
| COSZ | Centralny Ośrodek Szkolenia Zawodowego | Main Vocational Training Center |
| COU | Centrala Odpadków Użytkowych | Recyclable Waste Materials Center |
| COW | Centralny Ośrodek Werbunkowy | National Center for Recruitment |
| COZ | Centrum Opieki Zdrowotnej | health care center |

| | | |
|-----------------|---|--|
| COZH | Centrala Obrotu Zwierzętami Hodowlanymi | Pedigreed Animals Sales Center |
| CPA | Centrala Przemysłu Artystycznego | Central Office of Art Crafts |
| CPBP | Centralny Program Badań Podstawowych | Central Program for Basic Research |
| CPHW | Centrala Państwowego Handlu Wewnętrznego | Central State Domestic Trade Office |
| CPLIA, CPLiA | Centrala Przemysłu Ludowego i Artystycznego (also Centralny Związek Spółdzielni Rękodzieła Ludowego i Artystycznego "Cepelia") | Central Office of Folk and Artistic Crafts (also given as Central Union of Folk and Artistic Crafts Cooperative "Cepelia") |
| CPN | Centrala Produktów Naftowych | Petroleum Products Center |
| CPN | Centrala Przemysłu Naftowego | Petroleum Industry Center |
| CPP | Centralna Poradnia Przeciwgruźlicza | Central Tuberculosis Control Center |
| CPPCh | Centrala Prywatnego Przemysłu Chemicznego | Central Office of the Privately Owned Chemical Industry |
| CPPS | Centrala Prywatnego Przemysłu Spożywczego | Central Office of the Privately Owned Food Industry |
| CPR | Centralny Plan Roczny | National Annual Plan |
| CPSG | Centralny Plan Społeczno-Gospodarczy | National Socio- Economic Plan |
| CR | Centrala Rybna | Fish Center |
| CRF | Centrala Rozpowszechniania Filmów | Center for Film Distribution |
| CRPD | Centralna Rejestracja Przetwarzania Danych | Central Data Registry and Processing |
| CRS | Centrala Rolnicza Spółdzielni | Agricultural Cooperative Center |

| | | |
|----------|---|---|
| CRS | Centralna Rada Spółdzielcza | Central Cooperative Council |
| CRS"Sch" | Centrala Rolnicza Spółdzielni "Samopomoc Chłopska" | Agricultural Cooperative Center of the "Peasants Mutual Aid" |
| CRW | Centralny Rejon Węglowy | Central Coal Region |
| CRZZ | Centralna Rada Związków Zawodowych | Central Council of Trade Unions |
| CS | Centrala Spożywców | Consumer's Center |
| CS | Centralna Szkoła | Central School |
| CSB | Centrala Sprzętu Budownictwa | Building Equipment Center |
| CSI | Centrala Spółdzielni Inwalidów | Disabled Persons Cooperatives Center |
| CSKF | Centralna Szkoła Kultury Fizycznej | Central School of Physical Education |
| CSM | Centrala Spółdzielni Mieszkaniowych | Central Office of Housing Cooperatives |
| CSMJ | Centrala Spółdzielni Mleczarsko-Jajczarskich | Dairy and Egg Cooperatives Center |
| CSO | Centralna Spółdzielnia Ogrodnicza | Central Gardening Cooperative |
| CSOP | Centralna Szkoła Oficerów Politycznych | Central School for Political [Army] Officers |
| CSP | Centrala Spółdzielni Pracy | Labor Cooperatives Center |
| CSP | Centralna Szkoła Partyjna | Central Party School |
| CSPiR | Centrala Spółdzielni Przemysłowych i Rzemieślniczych | Industrial and Handicraft Industry Cooperatives Center |
| CS PZPR | Centralna Szkoła Polskiej Zjednoczonej Partii Robotniczej | Central School of the Polish United Workers Party |
| CSR | Centrala Spółdzielni Rolniczych | Agricultural Cooperatives Center |

| | | |
|-------------------|---|--|
| CSR | CzeskoSłowacka Republika | Czechoslovak Republic |
| CSRS | CzechoSłowacka Republika Socjalistyczna | Czechoslovak Socialist Republic |
| CSS | Centrala Sprzętu Samochodowego | Automobile Equipment Center |
| CSSiS | Centrala Sprzętu Sportowego i Szkutniczego | Sport and Boating Equipment Center |
| CSS "Motozbyt" | Centrala Sprzętu Samochodowego "Motozbyt" | "Motozbyt" Automotive Equipment Center |
| CSSMW | Centrum Szkolenia Specjalistów Marynarki Wojennej | Navy Specialists Training Center |
| CSS "Społem" | Centrala Spółdzielni Spożyców "Społem" | "Społem" Consumers Cooperatives Center |
| CST | Centrala Spółdzielni Transportu | Transportation Cooperatives Center |
| CSWiK | Centrala Spółdzielni Wydawniczych i Księgarskich | Central Office of Publishing and Bookselling Cooperatives |
| CSW "Solidarność" | Centrala Spółdzielni Wytwórczych "Solidarność" | Central Office of "Solidarity" Production Cooperatives |
| CT | Centrala Tekstylna | Textile Center |
| CTA | Centrala Teatrów Amatorskich | Central Office of Amateur Theaters |
| CTF | centrala telefoniczna | telephone exchange |
| CTO | Centrum Techniki Okrętowej | Marine Engineering Center [Ship Design & Research Center] |
| CU | Centralny Urząd | Central Administration [Office, Agency] |

| | | |
|-------------|---|---|
| CUDW | Centralny Urząd Drobnej Wytwórczości | Central Administration of Small-Scale Industries |
| CUG | Centralny Urząd Geologii | Central Office of Geology |
| CUGiK | Centralny Urząd Geodezji i Kartografii | Central Geodesy and Cartography Administration |
| CUGM | Centralny Urząd Gospodarki Materiałowej | Central Administration of Materials Management |
| CUGW | Centralny Urząd Gospodarki Wodnej | Central Office for Water Resources Management |
| CUJiM | Centralny Urząd Jakości i Miar | Central Office of Quality and Measurement Standards |
| CUK | Centralny Urząd Kinematografii | Central Administration of Motion Pictures |
| "Cukrohurt" | [Nadmorska Hurtownia Wyrobów Cukierniczych] | Coastal Confectionary Wholesale House |
| CUP | Centralny Urząd Planowania | Central Planning Administration |
| CUR | Centralny Urząd Radiofonii | Central Administration of the Radio Loudspeaker Network |
| CUSK | Centralny Urząd Skupu i Kontraktacji | Central Procurement and Contracting Office |
| CUSZ | Centralny Urząd Szkolenia Zawodowego | Central Vocational Training Agency |
| C UW | Centralny Urząd Wydawniczy | Central Publishing Administration |
| C UW P Pi K | Centralny Urząd Wydawnictw, Przemysłu Poligraficznego i Księgarstwa | Central Administration of Publications, the Printing Industry and Bookselling |

| | | |
|-------|--|---|
| CWD | Centrala Wydawnicza Druków | Central Publishing Office |
| CWE | Centralne Warsztaty Elektryczne | Central Electrical Workshops |
| CWF | Centrala Wynajmu Filmów | Central Rental Office for Films |
| CWISz | Centrum Wyszukolenia Instruktorów Szybowcowych | Center for Training Glider Instructors |
| CWK | Centralne Warsztaty Koksochemiczne | Central Coke Chemical Plants |
| CWKS | Centralny Wojskowy Klub Sportowy | Central Military Sports Club |
| CWL | Centrala Wyszukolenia Lotniczego | Aeronautical Training Center |
| c.wł. | ciężar właściwy | specific gravity |
| CWP | Centrum Wyszukolenia Piechoty | Infantry Training Center |
| CWS | Centralne Warsztaty Samochodowe | Central Automotive Shops |
| CWS | Centrum Wyszukolenia Sanitarnego | [military] Medical Training Center |
| cyt. | cytat(a); cytowany | citation; cited |
| cyw. | cywilny | civil(ian) |
| CZ | centrala zbytu | sales center |
| CZ | Centralny Zarząd | Central Administration |
| CZ | centralny związek | central union |
| cz. | część | part, portion |
| cz. | czyli | that is, i.e., |
| cz. | czytaj | see (e.g., a page no.) |
| cz. | czasopismo | magazine, newspaper |
| cz. | czas | time |

| | | |
|--------|---|---|
| Cz. | "Czytelnik" (Spółdzielnia wydawniczo-oświatowa) | "The Reader" (cooperative educational publishing house) [use "Czytelnik"] |
| CZA | Centralny Zarząd Aptek | Central Administration of Pharmacies |
| CZAL | Czechosłowacka Armia Ludowa | Czechoslovak People's Army |
| CZAT | Centrala Zbytu Artykułów Technicznych | Technical Goods Sales Center |
| CZA WP | Centralny Zespół Artystyczny Wojska Polskiego | Central Art Team, Polish Army |
| CZB | Centralny Zarząd Bibliotek | Central Administration of Libraries |
| CZBDiM | Centralny Zarząd Budowy Drog i Mostów | Central Administration of Highway and Bridge Construction |
| CZBL | Centralny Zarząd Budownictwa Łączności | Central Administration of Communication Construction |
| CZBM | Centralny Zarząd Budownictwa Miejskiego | Central Administration of Urban Construction |
| CZEM | Centralny Zarząd Budownictwa Mieszkaniowego | Central Administration of Residential Construction |
| CZBM | Centralny Zarząd Budynków Mieszkalnych | Central Administration of Residential Buildings |
| CZBMC | Centralny Zarząd Budowy Maszyn Ciężkich | Central Administration of Heavy Machinery Construction |

| | | |
|--------|---|---|
| CZBME | Centralny Zarząd Budowy Maszyn Elektrycznych | Central Administration of Electric Machine Building |
| CZBMG | Centralny Zarząd Budowy Maszyn Górniczych | Central Administration of Mining Machinery Construction |
| CZBMiO | Centralny Zarząd Budowy Miast i Osiedli | Central Administration of City and Settlement Construction |
| CZBP | Centralny Zarząd Budownictwa Przemysłowego | Central Administration of Industrial Construction |
| CZBPBM | Centralny Zarząd Biur Projektowych Budownictwa Miejskiego | Central Administration of Offices of Plans in Municipal Construction |
| CZBWI | Centralny Zarząd Budownictwa Wodno- Inżynieryjnego | Central Administration of Hydraulic Engineering Construction |
| CZC | Centralny Zarząd Ceł (Ministerstwa Handlu Zagranicznego) | Central Customs Administration (of the Ministry of Foreign Trade) |
| CZCB | Centralny Zarząd Ceramiki Budowlanej | Central Administration of Building Tiles |
| CZCC | Centralny Zarząd Ceramiki Czerwonej | Central Administration of Red Ceramics |
| CZD | Centralny Zarząd Dyspozytorski | Central Managerial Administration |
| CZD | Centrum Zdrowia Dziecka | Children's Health Center |
| CZDP | Centralny Zarząd Dróg Publicznych | Central Administration of Public Roads |
| CZDWS | Centralny Zarząd Dróg Wodnych Śródlądowych | Central Administration of Inland Waterways |

| | | |
|---------|--|---|
| CZE | Centralny Zarząd Energetyki | Central Power Administration |
| CZER | Centralny Zarząd Elektryfikacji Rolnictwa | Central Administration of Rural Electrification |
| czes. | czeski | Czech |
| CZGM | Centralny Zarząd Gospodarki Maszynami | Central Administration of the Allocation of Machinery |
| CZGZ | Centralny Zarząd Gospodarki Żłosem | Central Administration of the Utilization of Scrap Metal |
| CZH | Centralny Zarząd Handlu | Central Trade Administration |
| CZHAGD | Centralny Zarząd Hurtu Artykułów Gospodarstwa Domowego | Central Administration of Wholesale Trade in Household Goods |
| CZHAKiD | Centralny Zarząd Handlu Artykułami Kolonialnymi i Delikatesami | Central Administration of the Grocery and Delicatessen Trade |
| CZHG | Centralny Zarząd Handlu Galanteryjnego | Central Administration of the Haberdashery Trade |
| CZHG | Centralny Zarząd Hurtu Galanteryjnego | Central Administration of the Haberdashery Wholesale Trade |
| CZHiPJ | Centralny Zarząd Handlu i Przemysłu Jubilerskiego | Central Administration of the Jewelry Trade and Industry |
| CZHM | Centralny Zarząd Handlu Mięsem | Central Administration of the Meat Trade |
| CZHOiMB | Centralny Zarząd Handlu Opalem i Materiałami Budowlanymi | Central Administration of the Fuel and Building Materials Trade |

| | | |
|--------------------|---|---|
| CZHOiW | Centralny Zarząd Handlu Owocami i Warzywami | Central Administration of the Fruit and Vegetable Trade |
| CZHOW | Centralny Zarząd Hurtu Owocarsko-Warzywnego | Central Administration of the Fruit and Vegetable Wholesale Trade |
| CZHS | Centralny Zarząd Hurtu Spożywczego | Central Administration of the Wholesale Food Trade |
| CZHU (or) CZHWU | Centralny Zarząd Handlu w Uzdrowiskach | Central Administration of Trade in Health Resorts |
| CZIP | Centralny Zarząd Instalacji Przemysłowych | Central Administration of Industrial Installations |
| CZISP | Centralny Zarząd Instytucji Sztuk Plastycznych | Central Administration of Institutions of Plastic Arts |
| CZISS | Centrala Zaopatrywania Instytucji Ubezpieczeń Społecznych | Central Supply Office for Social Security Institutions |
| CZJD | Centralny Zarząd Jajczarsko-Drobiarski | Central Egg and Poultry Administration |
| CZK | Centralny Zarząd Kinematografii | Central Administration of Motion Pictures |
| CZK | Centralny Zarząd Księgarstwa | Central Administration of Bookselling |
| CZRIED | Centralny Zarząd Kamieniołomów i Klinkierni Drogowych | Central Administration of Quarries and Road Gravel |

| | | |
|---------|---|--|
| CZKR | Centralny Związek Kółek Rolniczych | Central Union of Agricultural Circles |
| CZKRiOR | Centralny Związek Kółek Rolniczych i Organizacji Rolniczych | Central Union of Agricultural Circles and Organizations |
| CZKRŻ | Centralny Zarząd Kopalnictwa Rud Żelaznych | Central Administration of Iron Ore Mining |
| CZKS | Centralny Zarząd Konstrukcji Stalowych | Central Administration of Steel Construction Design |
| CZKZP | Centralny Zarząd Kolejowych Zakładów Produkcyjnych | Central Administration of Railroad Equipment Plants |
| czł. | członek | member |
| CZLMiK | Centralny Zarząd Linii Między miastowych i Kabli | Central Administration of Long Distance and Cable Lines |
| CZLP | Centralny Zarząd Lasów Państwowych | Central Administration of State Forests |
| CZM | Centrala Zaopatrzenia Materiałowego | Central Material Supply Office |
| CZM | Centralny Zarząd Muzeów | Central Administration of Museums |
| CZMHD | Centralny Zarząd Miejskiego Handlu Detalicznego | Central Administration of the Municipal Retail Trade |
| CZMHM | Centralny Zarząd Miejskiego Handlu Mięsem | Central Administration of the Municipal Meat Trade |
| CZMiOZ | Centralny Zarząd Muzeów i Ochrony Zabytków | Central Administration of Museums and National Monument Preservation |

| | | |
|--------|--|--|
| CZMN | Centralny Zarząd Metali Nieżelaznych | Central Administration of Nonferrous Metals |
| CZMO | Częstochowskie Zakłady Materiałów Ogniotrwałych | Czestochowa Refractory Materials Plant |
| CZMP | Centralny Zarząd Mechaniki Precyzyjnej | Central Administration of Precision Instruments |
| CZMPW | Centrala Zaopatrzenia Materiałowego Przemysłu Węglowego | Central Producer Goods Management Office of the Coal Industry |
| CZMPW | Centrala Zaopatrzenia Materiałowego Przemysłu Włókienniczego | Central Producer Goods Management Office of the Textile Industry |
| CZMUE | Centralny Zarząd Montażu Urządzeń Elektrycznych | Central Administration of Assembly of Electrical Equipment |
| CZOBM | Centralny Zarząd Ogólnego Budownictwa Maszynowego | Central Administration of the General Machine- Building Industry |
| CZOFIM | Centralny Zarząd Oper, Filharmonii i Instytucji Muzycznych | Central Administration of Opera Houses, Philharmonic Orchestras, and Musical Institutions |
| CZOOW | Centralny Zarząd Obrotu Owocami i Warzywami | Central Administration of Fruit and Vegetable Sales |
| CZOZRz | Centralny Zarząd Obrotu Zwierzętami Rzeźnymi | Center Sales Agency for Slaughter Animals |
| CZP... | Centrala Zaopatrywania Przemysłu... | ...Industry Producer Goods Purchasing Center |

| | | |
|--------|--|--|
| CZP | Centralny Zarząd Poczty (Ministerstwa Łączności) | Central Post Office Administration (of the Ministry of Communication) |
| CZP... | Centralny Zarząd Przemysłu... | Central Administration of the ... Industry |
| CZPAE | Centralny Zarząd Przemysłu Artykułów Elektrotechnicznych | Central Administration of the Electric Appliance Industry |
| CZPB | Centralny Zarząd Przemysłu Bawełnianego | Central Administration of the Cotton Industry |
| CZPC | Centralny Zarząd Przemysłu Ceramicznego | Central Administration of the Ceramics Industry |
| CZPC | Centralny Zarząd Przemysłu Cukrowniczego | Central Administration of the Sugar Industry |
| CZPCh | Centrala Zbytu Przemysłu Chemicznego | Chemical Industry Sales Center |
| CZPCh | Centralny Zarząd Przemysłu Chemicznego | Central Administration of the Chemical Industry |
| CZPD | Centralny Zarząd Przemysłu Drzewnego | Central Administration of the Lumber Industry |
| CZPDT | Centralny Zarząd Powszechnych Domów Towarowych | Central Department Store Administration |
| CZPE1 | Centralny Zarząd Przemysłu Elektrotechnicznego | Central Administration of the Power Industry |
| CZPF | Centralny Zarząd Przemysłu Farmaceutycznego | Central Administration of the Pharmaceutical Industry |
| CZPG | Centralny Zarząd Przemysłu Garbarskiego | Central Administration of the Tanning Industry |

| | | |
|---------|---|--|
| CZPG | Centralny Zarząd Przemysłu Gastronomicznego | Central Administration of the Restaurant Industry |
| CZPG | Centralny Zarząd Przemysłu Górniczego | Central Administration of the Mining Industry |
| CZPGG | Centralny Zarząd Przemysłu Guzikarsko- Galanteryjnego | Central Administration of the Haberdashery Goods Industry |
| CZPGR | Centralny Zarząd Państwowych Gospodarstw Rolnych | Central Administration of State Farms |
| CZPH | Centralny Zarząd Przemysłu Hutniczego | Central Administration of the Metallurgical Industry |
| CZPiUK | Centralny Zarząd Przedsiębiorstw i Urządzeń Komunalnych | Central Administration of Communal Enterprises and Establishments |
| CZPJD | Centralny Zarząd Przemysłu Jajczarsko- Drobiarskiego | Central Administration of the Egg and Poultry Industry |
| CZPK | Centralny Zarząd Przemysłu Kablowego | Central Administration of the Cable Industry |
| CZPK | Centralny Zarząd Przemysłu Kosmetycznego | Central Administration of the Cosmetics Industry |
| CZPkons | Centralny Zarząd Przemysłu Konserwowego | Central Administration of the Canning Industry |
| CZPKS | Centralny Zarząd Państwowej Komunikacji Samochodowej | Central Administration of State Motor Transport |
| CZPL | Centralny Zarząd Przemysłu Leśnego | Central Administration of Forestry |

| | | |
|------------|---|--|
| CZPM | Centralny Zarząd Przemysłu Meblarskiego | Central Administration of the Furniture Industry |
| CZPM | Centralny Zarząd Przemysłu Metalowego | Central Administration of the Metal Industry |
| CZPM | Centralny Zarząd Przemysłu Mięsnego | Central Administration of the Meat Industry |
| CZPM | Centralny Zarząd Przemysłu Mleczarskiego | Central Administration of the Dairy Industry |
| CZPME | Centralny Zarząd Przemysłu Maszyn Elektrycznych | Central Administration of the Electric Machinery Industry |
| CZPMH | Centralny Zarząd Polskiej Marynarki Handlowej | Central Administration of the Polish Merchant Marine |
| CZPMH | Centralny Zarząd Przewozów Morskich Handlowych | Central Administration of Maritime Trade Transportation |
| CZP Mies | Centralny Zarząd Przemysłu Mięsnego | Central Administration of the Meat Industry |
| CZP Mlecz. | Centralny Zarząd Przemysłu Mleczarskiego | Central Administration of the Dairy Industry |
| CZP Młyn. | Centralny Zarząd Przemysłu Młynarskiego | Central Administration of the Flour Industry |
| CZP Mot. | Centralny Zarząd Przemysłu Motoryzacyjnego | Central Administration of the Automotive Industry |
| CZPMR | Centralny Zarząd Przemysłu Maszyn Rolniczych | Central Administration of the Agricultural Machine Industry |

| | | |
|----------|---|--|
| CZPN | Centralny Zarząd Przemysłu Naftowego | Central Administration of the Petroleum Industry |
| CZPO | Centralny Zarząd Przemysłu Odzieżowego | Central Administration of the Garment Industry |
| CZPO | Centralny Zarząd Przemysłu Okrętowego | Central Administration of the Shipbuilding Industry |
| CZPOM | Centralny Zarząd Państwowych Ośrodków Maszynowych | Central Administration of State [Agricultural] Machine Stations |
| CZPOW | Centralny Zarząd Przemysłu Owocowo- Warzywnego | Central Administration of the Fruit and Vegetable Industry |
| CZPOZiR | Centralny Zarząd Przetwórstwa Odpadków Zwierzęcych i Roślinnych | Central Administration of the Use of Animal and Vegetable Byproducts |
| CZPP | Centralny Zarząd Produkcji Pomocniczej | Central Administration of Auxiliary Industries |
| CZPP ... | Centralny Zarząd Produktów Przemysłu ... | Central Administration of ... Industry Products |
| CZPP | Centralny Zarząd Przemysłu Papierniczego | Central Administration of the Paper Industry |
| CZPPB | Centralny Zarząd Państwowych Przedsiębiorstw Budowlanych | Central Administration of State Construction Enterprises |
| CZPPP | Centralny Zarząd Przemysłu Paliw Płynnych | Central Administration of the Liquid Fuel Industry |

| | | |
|-----------------|---|---|
| CZPPW | Centrala Zbytu Produktów Przemysłu Węglowego | Sales Center for the Coal Industry |
| CZPR | Centralny Zarząd Przemysłu Rolnego | Central Administration of the Agricultural Industry |
| CZPR | Centralny Zarząd Przemysłu Roszarniczego | Central Administration of the Flax Industry |
| CZPR | Centralny Zarząd Przemysłu Rybnego | Central Administration of the Fish Industry |
| CZPRK | Centralny Zarząd Przedsiębiorstw Robot Komunikacyjnych | Central Administration of Transportation Work Enterprises |
| CZPS | Centrala Zbytu Przemysłu Skórzanego | Leather Industry Sales Center |
| CZPSp | Centralny Zarząd Przemysłu Spożywczego | Central Administration of the Food Industry |
| CZPSS | Centralny Zarząd Przemysłu Stali Specjalnej | Central Administration of the Special Steel Industry |
| CZPT | Centralny Zarząd Przemysłu Teletechnicznego | Central Administration of the Communications Supply Industry |
| CZPT | Centralny Zarząd Przemysłu Tytoniowego | Central Administration of the Tobacco Industry |
| CZPUK | Centralny Zarząd Przedsiębiorstw i Urządzeń Komunalnych | Central Administration of Communal Enterprises and Establishments |
| CZPU "Orbis" | Centralny Zarząd Przedsiębiorstw Usługowych "Orbis" | Central Administration of the "Orbis" [travel] Service Enterprises |
| CZPW | Centralny Zarząd Przemysłu Węglowego | Central Administration of the Coal Industry |

| | | |
|-------|---|--|
| CZPW | Centralny Zarząd Przemysłu Wełnianego | Central Administration of the Wool Industry |
| CZPW | Częstochowskie Zakłady Przemysłu Wełnianego | Czestochowa Wool Plant |
| CZPWB | Centralny Zarząd Przemysłu WYROBÓW Blaszanych | Central Administration of the Tin Products Industry |
| CZPWL | Centralny Zarząd Przemysłu Włókien Łykowych | Central Administration of the Bast Fiber Industry |
| CZPWM | Centralny Zarząd Przemysłu WYROBÓW Metalowych | Central Administration of the Metal Products Industry |
| CZPWP | Centralny Zarząd Przemysłu WYROBÓW Precyzyjnych | Central Administration of the Precision Instrument Industry |
| CZR | Centrala Zaopatrzenia Rolnictwa | Agricultural Produce Goods Center |
| CZR | Centralny Zarząd Rybactwa | Central Administration of Fisheries |
| CZR | Centralny Związek Rzemieślników | Central Union of Skilled Tradesmen |
| CZR | Centralny Związek Rzemiosła | Central Union of Handicraft Workers (ceased activity in Dec. 89, see ZRP) |
| CZRK | Centralny Zarząd Radiofonizacji Kraju | Central Administration of Countrywide Radio Installation |
| CZRM | Centralny Zarząd Rybołówstwa Morskiego | Central Administration of Deep Sea Fisheries |

| | | |
|-------|--|---|
| CZRMB | Centralny Zarząd Remontów Maszyn Budowlanych | Central Administration of Building Machinery Repairs |
| CZRSP | Centralny Związek Rolniczych Spółdzielni Pracy | Central Union of Agricultural Producers Cooperatives |
| CZS | Centrala Zaopatrzenia Szkół | School Supply Center |
| CZS | Centrala Zwalczania Szkodników | Center for Control of Agricultural Pests |
| CZS | Centrala Związków Spółdzielni | Central Office of Cooperative Unions |
| CZS | Centralny Związek Spółdzielni | Central Union of Cooperatives |
| CZSA | Centralny Zarząd Szkolnictwa Artystycznego | Central Administration of Art Education |
| CZSBM | Centralny Związek Spółdzielni Budownictwa Mieszkaniowego | Central Housing Construction Cooperative Union |
| CZSK | Centralny Zarząd Szkolenia Kadr | Central Administration of Personnel Training |
| CZSM | Centralny Związek Spółdzielni Mleczarskich | Central Union of Dairy Cooperatives |
| CZSN | Centralny Związek Spółdzielni Niewidomych | Central Union of Cooperatives for the Blind |
| CZSO | Centralny Związek Spółdzielni Ogrodniczych | Central Union of Horticultural Cooperatives |
| CZSP | Centralny Związek Spółdzielczości Pracy | Central Union of Labor Cooperatives |
| CZSP | Centralny Związek Spółdzielni Pracy | Central Union of Labor Cooperatives |

| | | |
|---------------|---|---|
| CZSPB | Centralny Zarząd Społecznych Przedsiębiorstw Budowlanych | Central Administration of Local Construction Enterprises |
| CZSPB | Centralny Zarząd Stołecznego Przedsiębiorstwa Budowlanego | Central Administration of the Warsaw Construction Enterprise |
| CZSR "SCh" | Centralny Związek Spółdzielni Rolniczych "Samopomoc Chłopska" | Central Union of the Agricultural Cooperative "Peasants Mutual Aid" |
| CZSS | Centralny Zarząd Sprzętu Samochodowego | Central Administration of Automobile Equipment |
| CZSS "Społem" | Centralny Związek Spółdzielni Spożywców "Społem" | Central Union of Consumer Cooperatives |
| CZS"S.Ch." | Centralny Związek Spółdzielni "Samopomoc Chłopska" | Central Union of Cooperatives "Peasants Mutual Aid" |
| CZSSWiS | Centralny Zarząd Skupu Surowców Włókienniczych i Skórzanych | Central Administration for the Procurement of Textile and Leather Raw Materials |
| CZSZ | Centralny Zarząd Szkolenia Zawodowego | Central Vocational Training Board |
| CZSZb-M | Centrala Zwalczania Szkodników Zbożowo-Mącznych | Grain and Flour Pest Control Center |
| CZT | Centralny Zarząd Teatrów | Central Administration of Theaters |
| CZTiT | Centralny Zarząd Telefonii i Telegrafii | Central Telephone and Telegraph Administration |

| | | |
|-----------|---|---|
| CZTOiF | Centralny Zarząd Teatrów, Oper i Filharmonii | Central Administration of Theaters, Opera Houses, and Philharmonics |
| CZTOR | Centralny Zarząd Technicznej Obsługi Rolnictwa | Central Administration of Engineering Service for Agriculture |
| CZTP | Centralny Zarząd Tuczcu Przemysłowego | Central Administration of the Animal Feedlots |
| CZUK | Centralny Zarząd Urządzeń Kolejowych | Central Administration of Railroad Equipment |
| CZUR | Centralny Zarząd Urządzeń Rolnych | Central Administration of Agricultural Establishments |
| CZW | Centrala Zbytu Węgla | Coal Sales Center |
| CZW | Centralny Zarząd Wagonów | Central Railroad Car Administration |
| CZW | Centralny Zarząd Weterynarii | Central Veterinary Administration |
| CZWM | Centralny Zarząd Wodnych Melioracji | Central Administration of Land Reclamation |
| CZW - PMG | Centrala Zbytu Węgla - Przeładunki Morskie Gdańsk | Gdansk Central for Sales and Maritime Shipments of Coal |
| CZWS | Centralny Zarząd Warsztatów Szkolnych | Central Administration of School Workshops |
| czyt. | czytaj | see [e.g., a page no.] |
| czyt. | czytelnik | reader |
| CZZ | Centralny Zarząd Zaopatrzenia | Central Supply Administration |

| | | |
|----------|--|--|
| CZZ ... | Centralny Zarząd Zbytu ... | Central Sales Administration of ... |
| CZZBMiO | Centralny Zarząd Zaopatrzenia Budownictwa Miast i Osiedli | Central Supply Administration of City and Settlement Construction |
| CZZH | Centralny Zarząd Zaopatrzenia Handlu | Central Administration of Trade Supplies |
| CZZL | Centralny Zarząd Zaopatrzenia Łączności | Central Administration of Communication Supplies |
| CZZMT | Centralny Zarząd Zaopatrzenia Materiałowo- Technicznego | Central Administration of Producer Materials and Equipment Procurement |
| CZZP | Centralny Zarząd Zakładów Prefabrykacji | Central Administration of Prefabrication Plants |
| CZZPM | Centralny Zarząd Zbytu Przemysłu Metalowego | Central Sales Administration of the Metal Industry |
| CZZZ PZZ | Centralny Zarząd Zakładów Zbożowych "Państwowe Zakłady Zbożowe" | Central Administration of Grain Storage "State Grain Storage" |
| CZKHP | Centralna Żydowska Komisja Historyczna w Polsce | Central Jewish Historical Commission in Poland |

D

| | | |
|------------|--|---|
| d. | dawny | former; past |
| d. | dnia | on [a certain date] |
| d. | dotyczący | relating to, referring to |
| d | dywizjon | [artillery] battalion |
| DA | Dom Akademicki | university student dormitory |
| das | dywizjon artylerii samobieżnej | self-propelled artillery battalion |
| db | dobrze | good, well |
| DBM | Dyrekcja Budowy Miasta | Administration of Urban Construction |
| DBO | Dzielnicowe Biura Opałowe | City District Fuel Offices |
| DBOR | Dyrekcja Budowy Osiedli Robotniczych | Administration of the Construction of Workers Settlements |
| DBW | dyspozycyjne biura wagonowe | freight car dispatching office |
| dca, d-ca | dowódca | commander; commanding |
| dcn | dalszy ciąg nastąpi | to be continued |
| DDK | Dzielnicowy Dom Kultury | City Section House of Culture |
| demokr. | demokracja, demokratyczny | democracy, democratic |
| dep. | departament | department, section |
| "De-Te-Ha" | Dom Techniczno-Handlowy | Engineering Trade House |
| DFPJ | Dolnosląska Fabryka Przemysłu Jedwabniczego | Lower Silesia Silk Factory |

| | | |
|------|--|---|
| DGKP | Dyrekcja Generalna Kolei Państwowych | General Administration of State Railroads |
| DHP | Dyrekcja Hoteli Pracowniczych | Administration of Workers Hotels |
| DIB | Drogowy Instytut Badawczy | Road Research Institute |
| DiP | Doswiadczenie i Przyszłość | Experience and the Future [an informal discussion group of leading party and non-party intellectuals, set up in 1978] |
| DK | Dom Kultury | House of Culture |
| DKB | Dzielnicowy Komitet Blokowy | City District Apartment House Committee |
| DKF | Dyskusyjny Klub Filmowy | Film Discussion Club |
| DKKF | Dzielnicowy Komitet Kultury Fizycznej | City District Committee on Physical Fitness |
| DKN | Dom Kultury Nauczyciela | Teacher's House of Culture |
| DKR | Dom Kultury Radzieckiej | House of Soviet Culture |
| DKS | Dyrekcja Kolejowa Służby Zdrowia | Railroad Health Service Administration |
| DKT | Dział Kontroli Technicznej | Technical Control Department |
| Dln. | Dolny | Lower [in geog. names] |
| DLP | Duszpasterstwo Ludzi Pracy | Working People's Pastoral Ministry |
| dł. | długość | length |
| dł. | długość | longitude [in geography] |

| | | |
|---------------|--|---|
| dł. geog. | długość geograficzna | (geographic) longitude |
| DMG | Dom Młodego Górnika | House of the Young Miner |
| DMH | Dom Młodego Hutnika | House of the Young Metallurgist |
| DMN | Dom Młodego Naukowca | House of the Young Scholar |
| DMR | Dom Młodego Robotnika | House of the Young Worker |
| DMR | Dom Młodzieży Robotniczej | House of Working Youth |
| DMW | Dowództwo Marynarki Wojennej | Naval High Command |
| dn. | dnia | day; on [a certain date] |
| dn. (or) d.n. | [see dok. nast.] | |
| DN | Dyrekcja Naczelna | Chief Administration |
| DNNH | Dyrekcja Naczelna Nowej Huty | Main Administration of Nowa Huta [metallurgical center] |
| DNW | dochód narodowy wytworzony | national income produced |
| DO | Dyrekcja Okręgowa | District Administration |
| doc. | docent | docent |
| dod. | dodatek | addition, supplement; insert |
| DODP | Dyrekcja Okręgowa Dróg Publicznych | District Public Roads Administration |
| DOK | Dowództwo Okręgu Korpusu | District Corps Headquarters |
| DOKD | Department Oświaty i Kultury Dorosłych | Department of Adult Education and Culture |

| | | |
|--------------------|--|---|
| DOKiP (or) DOKP | Dni Oświaty, Książki i Prasy | Education, Book and Press Days |
| dok. nast. | dokończenie nastąpi | conclusion follows |
| DOKP | Dyrekcja Okręgowa Kolei Państwowych | District Directorate of State Railroads |
| "Dom Książki" | | "House of the Book" [central administration for distribution of printed matter within the country] |
| DOOR | Dyrekcja Okręgowa Osiedli Robotniczych | District Housing Administration of Workers Settlements |
| DOP | Dolnośląski Okręg Przemysłowy | Lower Silesian Industrial District |
| DOPT | Dyrekcja Okręgowa Poczt i Telekomunikacji | District Post and Telecommunications Administration |
| DOR | Dyrekcja Osiedli Robotniczych | Administration of Workers Settlements |
| "Dorgan" | Spółdzielnia Pracy Doradców Organizacyjnych | Labor Cooperative of Consultants on Organization |
| DORK | Dyrekcja Okręgowa Radiofonizacji Kraju | District Administration for Countrywide Radio Installation |
| dosł. | dosłownie, dosłowny | literally, literal |
| DOSZ | Dyrekcja Okręgowa Szkolenia Zawodowego | District Administration of Vocational Training |
| DOT | Doświadczalny Ośrodek Telewizyjny | Experimental Television Center |
| dot. | dotyczy, dotyczący | as regards, regarding |
| DOW | Dowództwo Okręgu Wojskowego (also given as Dowództwo Okręgów Wojskowych) | Military District Headquarters |

| | | |
|------------------|---|---|
| DP | dywizja piechoty | infantry division |
| DP | dywizja pancerna | armored division |
| DPM | doraźna pomoc medyczna | medical first aid |
| DPS | detaliczny punkt sprzedaży | retail sales center |
| DPS | Dzielnica Przemysłowo-Składowa | industrial and warehouse city district |
| DPT | Domy Pracy Twórczej | Houses of Artistic Creation |
| dr. | drużyna | squad |
| dr. hab. | doktor habilitowany | doctor habilitatus |
| DRK | Dyrekcja Ruchu Kolejowego | Railroad Traffic Management Administration |
| DRKP | Dyrekcja Rejonowa Kolei Państwowych | State Railroads Regional Administration |
| DRN | Dzielnicowa Rada Narodowa | City Section People's Council |
| druk. | drukarnia; drukarski | typography; typographical |
| DRUO | Dyrekcja Radiowych Urządzeń Odbiorczych | Administration of Radio Receiving Installations |
| DRW | Demokratyczna Republika Wietnamu | People's Democratic Republic of Vietnam |
| ds., ds., d/s | do spraw... | for, for...affairs |
| DS | dom studencki | student [university] dormitory |
| DSP | Dom Słowa Polskiego | House of Polish Literature |
| DSS | Drużyna Służby Socjalistycznej | Socialist Service Team |
| DST | Dom Środowisk Twórczych | House of Creative Art Associations |

| | | |
|--------------|--|---|
| dst. | dostatecznie | satisfactory [school grade] |
| DSW | Dom Sprzedaży Wysyłkowej | Mail Order House [located in Lodz] |
| D.Śl., D/Śl. | Dolny Śląsk | Lower Silesia |
| DT | Dom Turysty | Tourist House |
| DTH | Dom Techniczno-Handlowy | Engineering Trade House |
| DTiW | Dyrekcja Trakcji i Wagonów | Rolling Stock Management Administration |
| Dtwo., dtwo. | dowództwo | command |
| DU | Dzielnica Urzędowa | Government Building City District |
| duń | duński | Danish |
| DUS | Dyrekcja Urządzeń Stałych | Fixed Technical Plant and Equipment Management Administration |
| DW | Dom Wypoczynkowy | rest home, spa |
| DWL | Dowództwo Wojsk Lotniczych | Air Command |
| DWOPK | Dowództwo Wojsk Obrony Powietrznej Kraju | National Air Defense Command |
| DWP | Dom Wojska Polskiego | House of the Polish Army |
| DWPiZ | Dowództwo Wojsk Pancernych i Zmotoryzowanych | Armored and Mechanized Troops Command |
| dyon | dywizjon | [artillery] battalion |
| dypl. | dyplomacja; dyplomatyczny | diplomacy; diplomatic |
| dyr. | dyrektor; dyrekcja | director; directorate |
| dys. | dysertacja | dissertation, thesis |

| | | |
|--------------------|--|--|
| Dyw., dyw. | dywizja; dywizyjny | division; divisional |
| dz. | dzień | day |
| dz. | dziennik | newspaper |
| DZ | dywizja zmechanizowana | mechanized division |
| DZB | Dział Zaopatrzenia Bibliotek | Department of Library Supply |
| DZBM | Dzielnicowy Zarząd Budynków Mieszkalnych | City District Administration of Apartment Houses |
| DZBMPW | Dolnośląskie Zakłady Budowlano-Montażowe Przemysłu Węglowego | Coal Industry Construction and Installation Plant of Lower Silesia |
| dziek. | dziekan | dean |
| dziel. | dzielnica | quarter, neighborhood, area |
| DZPW | Dolnośląskie Zjednoczenie Przemysłu Węglowego | Upper Silesian Coal Association |
| dztwo, d-dztwo | dowództwo | command |
| DzU, Dz.U. | Dziennik Ustaw | (Official) Legal Gazette |
| Dz UMS | Dziennik Urzędowy Ministerstwa Sprawiedliwości | Official Gazette of the Ministry of Justice |
| DzU PRL | Dziennik Ustaw Polskiej Rzeczypospolitej Ludowej | Legal Gazette of the Polish People's Republic |
| DzU RP | Dziennik Urzędowy Rzeczypospolitej Polskiej | Legal Gazette of the Polish Republic |
| Dz. Urz. Min. Ośw. | Dziennik Urzędowy Ministerstwa Oświaty | Official Gazette of the Ministry of Education |
| DZW | Dolnośląskie Zagłębie Węglowe | Lower Silesian Coal Basin |

E

| | | |
|----------------------|---|--|
| EACA | Elektroniczne Automatyczne Centrale Abonenckie | Automated Electronic PBX Systems |
| EJ | elektrownia jądrowa | nuclear power plant |
| EKBiW | Europejska Konferencja w Sprawie Bezpieczeństwa i Współpracy [See KBWE] | European Conference on Security and Cooperation in Europe [use CSCE] |
| egz. | egzemplarz | copy, item |
| EKD | Elektryczna Kolej Dojazdowa | Suburban electric railroad |
| EKG | Europejska Komisja Gospodarcza | European Economic Commission |
| ekol. | ekologia, ekologiczny | ecology, ecological |
| ekon. | ekonomia, ekonomiczny | economics, economic(al) |
| EKORNO | [Ośrodek Ekonomiki i Organizacji Przemysłu Lekkiego EKORNO] | EKORNO Center for the Economics and Management of Light Industries |
| ELOK | [System] Ewidencji Lokomotyw | Locomotive Inventory System |
| EMC | Elektroniczna Maszyna Cyfrowa | computer |
| "Energo- projekt" | [Biuro Projektów Energetycznych] | Office for Power Industry Plans |
| EO | egzemplarz obowiązkowy | mandatory copy |
| EOB | elektroniczny obrót bezgotówkowy | electronic funds transfer |
| EO POM | Ekspozytury Organizacyjne Państwowych Ośrodków Maszynowych | Organizational Branches of the State [agricultural] Machine Stations |

| | | |
|------------|---|--|
| EPD | elektroniczne przetwarzanie danych | electronic data processing |
| EPP | Europejski Park Paletowy | European Pallet Pool |
| ER | Elektryfikacja Rolnictwa | Electrification of Agriculture |
| ERS | Ekologiczny Ruch Społeczny | Ecological Social Movement [of PRON] |
| esk. | eskadra | squadron [naval and air force] |
| ES-PE-WU | Spółdzielnia Pracy Wytwórczo-Usługowa | Production and Service Cooperative |
| ESPO | Ewidencja Sytuacji Pociągowej | Train Traffic Inventory System |
| Est. SRR | Estońska Socjalistyczna Republika Radziecka | Estonian Soviet Socialist Republic |
| ESW | Europejski System Walutowy | European Monetary System |
| ETO | Elektroniczna Technika Obliczeniowa | electronic computer equipment |
| EUD | Ekologiczna Unia Demokratów | Ecological Union of Democrats (founded Feb 91) |
| eur. | europejski | European |
| ew. ewent. | ewentualnie | or; possibly, perhaps |
| EWAG | [System] Ewidencji Wagonów | Freight Car Inventory [System] |
| EWG | Europejska Wspólnota Gospodarcza | European Economic Community (Common Market) [use EC] |
| EWW(i)S | Europejska Wspólnota Węgla | European Coal and Steel |
| EZWis | Europejskie Zjednoczenie Węgla i Stali | European Coal and Steel Community [use ECSC] |

F

| | | |
|--------|--|---|
| FA | Federacja Anarchistyczna | Anarchist Federation (founded 1989) |
| FA | Fundusz Apropowizacyjny | Food Supply Fund |
| Fablok | Fabryka Lokomotyw im. Dzierżyńskiego | Dzierzynski Locomotive Plant |
| FAMA | Festiwal Akademickiej Młodzieży Artystycznej | Student Youth Artists Festival |
| farm. | farmacja, farmaceutyczny | pharmacy, pharmaceutical |
| FASM | Fundusz Akcji Socjalnej Młodzieży | Youth Social Action Fund |
| FAW | Filmowa Agencja Wydawnicza | Motion Picture Publication Agency |
| FAZ | Fundusz Aktywizacji Zawodowej | Vocational Mobilization and Retraining Fund |
| FBS | Fundusz Budowy Szkół | School Construction Fund |
| FBSiOK | Fundusz Budowy Szkół i Ośrodków Kulturalnych | Fund for the Construction of Schools and Cultural Centers |
| FDA | Fundacja Domów Akademickich | University Student Dormitories Fund |
| f. dł | fale długie | long-wave |
| FDN | Fundusz Daru Narodowego | National Commonweal Fund |
| fed. | federacja | federation |
| FENTO | Federacja Ekonomicznych, Naukowych, i Technicznych Organizacji | Federation of Economic, Scientific, and Technical Organizations |

| | | |
|------------|--|---|
| FER | Fundusz Emerytalny Rolników | Farmers Retirement Fund |
| FESAPOL | Fundacja Europejska Solidarności z Polskimi Adwokatami | European Foundation of Solidarity with Polish Attorneys [in Geneva] |
| FF | Festiwal Filmowy | Movie Festival |
| FGM | Fundusz Gospodarki Mieszkaniowej | Housing Management Fund |
| Filmos | [Centrala Filmów Oświatowych] | Popular Science Film Center |
| FIW | Farmaceutyczny Instytut Wydawniczy | Pharmaceutical Publishing Institute |
| fiz. | fizyka, fizyczny | physics, physical |
| FJN | Front Jedności Narodu | National Unity Front |
| F-ka, f-ka | fabryka | factory, plant |
| f.kr. | fale krótkie | short-wave [use SW] |
| FL | Fundusz Literatury | Literature Fund |
| FLRJ | Federacyjna Ludowa Republika Jugosłowiańska | Federated People's Republic of Yugoslavia |
| FM | Fabryka Maszyn | machine-building plant |
| FMR | Fabryka Maszyn Rolniczych | Agricultural Machinery Factory |
| FMW | Federacja Młodzieży Walczącej | Federation of Fighting Youth |
| FN | Front Narodowy | People's Front |
| FOD | Filmowy Ośrodek Doświadczalny | Film Experimental Center |
| FOGR | Fundusz Ochrony Gruntów Rolnych | Agricultural Land Protection Fund |
| FOK | Federacja Organizacji Kresowych | Federation of Eastern Borderland Organizations |
| FOP | Fundusz Ochrony Pracy | Labor Protection Fund |

| | | |
|-------|---|--|
| FOR | Fundusz Oszczędnościowy Rolnictwa (also given as Fundusz Oszczędności Rolnictwa) | Agricultural Savings Fund (or Bank) |
| FOS | Fundusz Odbudowy Szkół | School Reconstruction Fund |
| fot. | fotografia; fotograficzny | photo(graph); photographic |
| FOZH | Fundacja Ochrony Zabytków Historycznych | Foundation for the Protection of Historical Monuments |
| FOZZ | Fundusz Obsługi Zadłużenia Zagranicznego | Foreign Debt Service Fund |
| FP | Film Polski | Polish Motion Pictures |
| FP | Fundusz Pośmiertny | Death Benefit Fund |
| FPA | Forum Proamerykańskie | Pro-American Forum (founded in 1991) |
| FPD | Forum Prawicy Demokratycznej | Forum of the Democratic Right (founded in summer 90, merged with ROAD and UD into UD party in May 91) |
| FPG | Fundusz Pomocy Gospodarczej | Economic Aid Fund |
| FPK | Francuska Partia Komunistyczna | French Communist Party |
| FPN | Fundacja Pamięci Narodowej | National Remembrance Foundation |
| FPOP | Fundacja Pomocy Ofiarom Przestępstw | Foundation for Assistance to Crime Victims |
| FPOS | Federacja Polskich Organizacji Studenckich | Federation of Polish Students Organizations |
| F"PS" | Fundacja "Pomoc Szkole" | "Help the Schools" Foundation |

| | | |
|---------|--|--|
| FPT | Fundusz Postępu Technicznego | Technical Progress Fund |
| franc. | francuski | French |
| FRBM | Fundusz Rozwoju Budownictwa Mieszkaniowego | Housing Construction Development Fund |
| FRDL | Fundusz Rozwoju Demokracji Lokalnej | Fund for the Development of Local Democracy |
| FRE | Fundusz Rozwoju Eksportu | Export Development Fund |
| FRK | Fundusz Rozwoju Kultury | Culture Development Fund |
| FRMG | Fundusz Remontów Miynów Gospodarczych | Repair Fund for State Mills |
| FRR | Fundusz Rozwoju Rolnictwa | Agricultural Development Fund |
| FRRiDH | Fundusz Rozwoju Rynku i Demonopolizacji Handlu | Fund for Market Development and Trade Demonopolization |
| FSC | fabryka samochodów ciężarowych | truck plant |
| FSF | Fundacja Sztuki Filmowej | Foundation for Film Arts (founded May 90) |
| FSM | fabryka samochodów małolitrażowych | compact car plant |
| FSO | fabryka samochodów osobowych | automobile plant |
| FSZMP | Federacja Socjalistycznych Związków Młodzieży Polskiej | Federation of Socialist Unions of Polish Youth |
| f. szt. | funt szterling | pound sterling |
| f.sr. | fale średnie | medium-wave |
| FTP | Fundacja Twórczości Poznawczej | Foundation for Creative Thinking |

| | | |
|-------|---|--|
| FUM | Fabryka Urządzeń Mechanicznych | Mechanical Equipment Factory |
| FWN | Front Wyzwolenia Narodowego | National Liberation Front |
| FWP | Fundusz Wczasów Pracowniczych | Workers Vacation Fund |
| FWP | Fundusz Wiecznej Pamięci | Foundation for Eternal Memory [dedicated to preservation of Jewish sites in Poland] |
| FZ | Fundusz Zaktadowy | Enterprise Fund |
| FZ | Fundusz Ziemi | Land Fund |
| FZiAZ | Fundusz Zatrudnienia i Aktywizacji Zawodowej | Employment and Occupational Retraining Fund |
| FZN | Fundusz Zapobiegania Narkomanii | Drug Addiction Rehabilitation Fund |
| FZR | Fundusz Zasiłków Rodzinnych | Family Allowance Fund |
| FZZG | Federacja Związków Zawodowych Górniczych | Federation of Mining Trade Unions |
| FZZG | Federacja Związków Zawodowych Górników | Federation of Miners Trade Unions |

G

| | | |
|-------------------|---|--|
| g. | godzina | hour; o'clock |
| G | Górny | Upper [in geog. names] |
| GAL | Gdynia-Ameryka Linia | Gdynia-America Line |
| GAM | Garnizonowa Administracja Mieszkaniowa | Garrison Housing Administration |
| "Gama" | Gdańska Agencja Morska i Asekuracyjna | Gdansk Maritime and Insurance Agency |
| gat. | gatunek | grade, type, quality |
| gaz. | gazeta | newspaper, gazette |
| GDO | Gdańska Dyrekcja Odbudowy | Gdansk Administration of Reconstruction |
| gen. broni | generał broni | Gen. Arms [not translated] |
| gen. bryg. | generał brygady | Gen. Bde. [lowest rank of general; not translated] |
| gen. dyw. | generał dywizji | Gen. Div. [not translated] |
| GFKM | Gdańska Fundacja Kształcenia Menedżerów | Gdansk Foundation for the Training of Managers (founded Nov 90) |
| GIDNT | Główny Instytut Dokumentacji Naukowo- Technicznej | Main Institute of Scientific and Technical Documentation |
| GIE (or) GI El | Główny Instytut Elektrotechniki | Main Institute of Electric Engineering |
| GIG | Główny Instytut Górnictwa | Main Institute of Mining |

| | | |
|--------------------|--|---|
| GIGE | Główny Inspektorat Gospodarki Energetycznej (also given as Główny Inspektorat Gospodarki Energetyczny) | Main Inspectorate for Energy Management |
| GIL | Główny Instytut Lotnictwa | Main Institute of Aeronautics |
| gim. | gimnazjum | gymnasium (roughly equivalent to high school) |
| GIN | Główny Instytut Mechaniki | Main Institute of Mechanical Engineering |
| GIN (or) GI Met | Główny Instytut Metalurgii | Main Institute of Metallurgy |
| GIN | Główny Instytut Naftowy | Main Petroleum Institute |
| GINB | Geodezyjny Instytut Naukowo-Badawczy | Geodetic Scientific Research Institute |
| GIOP | Główny Inspektorat Ochrony Pracy | Main Inspectorate of Occupational Safety |
| GIP | Główny Instytut Pracy | Main Institute of Labor |
| GIPN | Główny Instytut Paliw Naturalnych | Main Institute of Natural Fuels |
| GIPRI | Główny Instytut Przemysłu Rolnego i Spożywczego | Main Institute of the Agriculture and Food Industries |
| GIT | Główna Inspekcja Terenowa | Main Territorial Inspectorate |
| GIWB | Główny Inspektorat Wyszakolenia Bojowego | Main Inspectorate of Combat Training |
| GK | główny komitet | main committee |
| GK | Główny Komitet | Main Committee |
| GKA | Gdański Komitet Antyjądrowy | Gdańsk Anti-Nuclear Committee (founded in 1/90) |

| | | |
|-----------------------|---|--|
| GKA | Główna Komisja Arbitrażowa | Main Arbitration Commission |
| GKBZHWP (or) GKBZH | Główna Komisja Badania Zbrodni Hitlerowskich w Polsce | Main Commission for Research on Nazi War Crimes in Poland [usually given with Instytut Pamięci Narodowej] |
| GKD | Gornośląska Kolej Dojazdowa | Upper Silesia Suburban Railroad |
| GKFN | Gminny Komitet Frontu Narodowego | Gmina Committee of the People's Front |
| GKK | Główna Komisja Kontrolna | Main Control Commission |
| GKK | Główna Komisja Księży | Main Commission of the Clergy |
| GKKF | Główny Komitet Kultury Fizycznej | Main Committee for Physical Fitness |
| GKKF(i)S | Główny Komitet Kultury Fizycznej i Sportu | Main Committee for Physical Fitness and Sports |
| GKKF(i)T | Główny Komitet Kultury Fizycznej i Turystyki | Main Committee for Physical Fitness and Tourism |
| GKO | Garnizonowy Klub Oficerski | Garrison Officers Club |
| GKOPI | Główna Komisja Opiniowania Projektów Inwestycyjnych | Main Commission on the Evaluation of Investment Plans |
| GKP | Główny Komitet Przeciwpowodziowy | Main Committee on Flood Control |
| GKS | Gminna Kasa Spółdzielcza | Gmina Cooperative Bank |
| GKW | Gminny Komitet Wykonawczy | Gmina Executive Committee |
| GKW | Główny Komisarz Wyborczy | Main Electoral Commissioner |
| GKWP | Główny Komitet Współzawodnictwa Pracy | Main Committee on Labor Competition |

| | | |
|---------|---|--|
| GKWR | Główna Komisja Wynalazczości i Racjonalizacji | National Committee for Inventions and Rationalization |
| GK ZHP | Główna Kwatera Związku Harcerstwa Polskiego | Main Headquarters of the Polish Scout Movement |
| GKW ZSL | Główny Komitet Wykonawczy Zjednoczonego Stronnictwa Ludowego | National Executive Committee of the United Peasant Party |
| GL | Gwardia Ludowa | People's Guard (1942-44) |
| gł. | główny, głównie | main, chief, mainly, chiefly |
| Gł IPN | Główny Instytut Paliw Naturalnych | Main Institute of Natural Fuels |
| gm. | gmina | gmina [do not use "parish", use "gmina"] |
| GO | Grupa Operacyjna | task force |
| GOBLL | Główny Ośrodek Badań Lotniczo-Lekarskich | Main Center of Aviation Medicine Research |
| GOD | Główny Ośrodek Decyzyjny | Main Decisionmaking Center |
| godz. | godzina | hour; o'clock |
| GOIP | Grupa Obrony Interesów Pracowniczych | Group for Defense of Working (Class) Interests (organized on 8 Dec 89 within framework of OKP) |
| GOM | Gminny Ośrodek Maszynowy | Gmina Machinery Station |
| GOP | Gabinet Ochrony Pracy | Office of Occupational Safety |
| GOP | Gornośląski Okręg Przemysłowy | Upper Silesia Industrial District |
| GOP | Górski Okręg Przemysłowy | Mountain Industrial District |

| | | |
|--------------|---|---|
| GOP | Gromadzka Organizacja Partyjna | Gromada Party Organization |
| GOPKE | Górnośląski Okręg Polskiego Klubu Ekologicznego | Upper Silesian Circle of the Polish Ecological Club |
| GOPR | Górskie Ochotnicze Pogotowie Ratunkowe | Volunteer Mountain Rescue Service |
| gosp. | gospodarka; gospodarczy | farm; farming |
| górn. | górnictwo; górniczy | mining |
| GPK | Graniczna Placówka Kontrolna | border checkpoint |
| gr | grosz | grosz [1/100th of a zloty] |
| GRI | generalny realizator inwestycji | general contractor |
| GRN | Gminna Rada Narodowa | Gmina People's Council |
| GRN | Gromadzka Rada Narodowa | Gromada People's Council [till 1972] |
| gro. | gromada | (group of) villages |
| GRS | Gminna Rada Społdzielcza | Gmina Cooperative Council |
| Gruz. SRR | Gruzinska Socjalistyczna Republika Radziecka | Georgian Soviet Socialist Republic |
| GS | Gminna Społdzielnia | Gmina Cooperative |
| GSKP | Główny Społeczny Komitet Przeciwalkoholowy | Main Social Committee To Combat Alcoholism |
| GSMT | Główna Składnica Materiałów Teletechnicznych | Main Warehouse for Communications Hardware |
| G. Sl., G/Sl | Gorny Śląsk | Upper Silesia |
| GUC | Główny Urząd Cel | Main Customs Office |

| | | |
|---------|--|---|
| GUGiK | Główny Urząd Geodezji i Kartografii | Main Office of Geodesy and Cartography |
| GUKF | Główny Urząd Kultury Fizycznej | Main Office of Physical Fitness |
| GUKPPIW | Główny Urząd Kontroli Prasy, Publikacji i Widowisk | Main Office for the Control of the Press, Publishing, and Public Performances |
| GUM | Gdański Urząd Morski | Gdańsk Maritime Office |
| GUM | Główny Urząd Miar | Main Office of Measures |
| GUM | Główny Urząd Morski | Main Maritime Office |
| GUPK | Główny Urząd Pomiarów Kraju | National Geological Survey Office |
| GUPP | Główny Urząd Planowania Przestrzennego | National Bureau of Land-Use Planning |
| GUS | Główny Urząd Statystyczny | Central Office of Statistics |
| GUMiM | Główny Urząd Wag i Miar | Main Office of Weights and Measures |
| GZH | Gornośląskie Zakłady Hutnicze | Upper Silesia Metallurgical Plant |
| GZI | Główny Zarząd Informacji | Main Information Directorate |
| GZNF | Gdańskie Zakłady Nawozów Fosforowych | Gdańsk Phosphorous Fertilizer Plant |
| GZP WP | Główny Zarząd Polityczny Wojska Polskiego | Main Political Directorate, Polish Army (now GZW) |
| GZR | Gdańskie Zakłady Rybne | Gdańsk Fish Industry Enterprise |
| GZW | Główny Zarząd Wychowawczy | Main Educational Directorate (of the Army) |
| GZW | Gornośląskie Zagłębie Węglowe | Upper Silesian Coal Basin |

H

| | | |
|------------|--------------------------------------|--|
| "H", Akcja | (Akcja) Hodowli | Pedigree Breeding Drive |
| handl. | handlowy | trade |
| HAWS | Harcerska Akademia Wiedzy Społecznej | Scouting Academy of Social Sciences |
| HBW | Harcerskie Biuro Wydawnicze | Scouts Publishing Bureau |
| HCP | H. Cegielski, Poznań | H. Cegielski Works, Poznań |
| HCS | Hurtownia Centrali Spożywczych | Wholesale House for Central Food Stores |
| HDD | Handlowy Dom Dziecka | Children's Articles Trade Center |
| hdk | honorowy dawca krwi | volunteer blood donor |
| HiL | Huta im. Lenina | Lenin Metalworks (in Kraków) |
| HIPH | Hutnicza Izba Przemysłowo-Handlowa | Metalworks Industry and Trade Chamber (founded Jul 91 in Katowice) |
| hiszp. | hiszpański | Spanish |
| HKN | Harcerski Klub Narciarski | Scout Ski Club |
| HKS | Harcerski Klub Sportowy | Scout Sports Club |
| hod. | hodowla, hodowlany | animal husbandry [usually used with another specifying word], of cultivation, breeding |
| hol. | holenderski | Dutch |
| hon. | honorowy | honorary |
| hr. | hrabia | count, earl |

| | | |
|------|--|--|
| HSP | Hurtownia Spożywczo- Przemysłowa | Wholesale House for the Food Industry |
| HSPS | Harcerska Służba Polsce Socjalistycznej | Scout Service for Socialist Poland |
| hz. | handel zagraniczny | foreign trade |
| HZ | Hurtownia Zbytu | Wholesale Outlets |

I

| i. | imię | name |
|--------|---|---|
| IASE | Instytut Automatyki Systemów Energetycznych | Power Systems Automation Institute |
| IASZ | Instytut Automatyzacji Systemów Zarządzania | Institute for the Automation of Management Systems |
| IB | Instytut Bibliograficzny | Bibliographical Institute |
| IBB | Instytut Badawczy Budownictwa | Construction Research Institute |
| IBD | Instytut Budowy Drog | Road Construction Institute |
| IBDiM | Instytut Badawczy Drog i Mostów | Road and Bridge Engineering Research Institute |
| IBJ | Instytut Badań Jądrowych | Institute of Nuclear Research |
| IBKGiC | Instytut Badania Konjunktur Gospodarczych i Cen | Research Institute on Business Cycles and Prices |
| IBL | Instytut Badań Literackich | Literary Research Institute |
| IBL | Instytut Badawczy Leśnictwa | Forestry Research Institute |
| IBM | Instytut Budownictwa Mieszkaniowego | Housing Construction Institute |
| IBMER | Instytut Budownictwa, Mechanizacji, Elektryfikacji Rolnictwa | Institute for Construction, Mechanization, and Electrification of Agriculture |
| IBPM | Instytut Badania Probleatów Młodzieży | Institute for the Study of the Problems of Young People |

| | | |
|--------------------|--|---|
| IBS | Instytut Badań Społecznych | Institute of Social Research |
| IBW | Instytut Budownictwa Wodnego | Institute of Hydraulic Engineering Works |
| I Ch O | Instytut Chemii Ogólnej | Institute of General Chemistry |
| I Ch O | Instytut Chemii Organicznej | Institute of Organic Chemistry |
| I Ch P | Instytut Chemii Przemysłowej | Institute of Industrial Chemistry |
| IC MON | Instytucje Centralne Ministerstwa Obrony Narodowej | HQ Offices, Ministry of National Defense |
| ICP | Instytut Celulozowo-Papierniczy | Pulp and Paper Institute |
| IEiOP (or) IEOP | Instytut Ekonomiki i Organizacji Przemysłu | Institute of Industrial Economics and Organizations |
| IER | Instytut Ekonomiki Rolnej | Institute of Agricultural Economy |
| IER | Instytut Ekonomiki Rolnictwa i Organizacji Handlu Wiejskiego | Institute of Agricultural Economics and Rural Business Administration |
| IF | Instytut Filmowy | Motion Picture Institute |
| IFC (or) IFCh | Instytut Fryderyka Chopina | Frederick Chopin Institute |
| IFGN | Instytut Funkcjonowania Gospodarki Narodowej | National Economic Performance Institute |
| IFiS | Instytut Filozofii i Socjologii | Institute of Philosophy and Sociology (of PAN) |
| IG | Instytut Geografii | Institute of Geography |

| | | |
|-----------|--|---|
| IGEiI | Izba Gospodarcza Eksporterów i Importerów | Chamber of Commerce of Exporters and Importers (founded (1991) |
| IGiK | Instytut Geodezji i Kartografii | Institute of Geodesy and Cartography |
| IGK | Instytut Gospodarki Komunalnej | Institute of Communal Economy |
| IGN | Instytut Gospodarki Narodowej | Institute of the National Economy |
| IG PAN | [see IG] | |
| IGS | Instytut Gospodarstwa Społecznego | Institute of the Nation's Economy |
| IGUL | Instytut Geograficzny Uniwersytetu Łódzkiego | Lodz University Institute of Geography |
| IGUW | Instytut Geograficzny Uniwersytetu Warszawskiego | Warsaw University Institute of Geography |
| IGW | Instytut Gospodarki Wodnej | Institute of Water Resource Management |
| IHAR | Instytut Hodowli i Aklimatyzacji Roslin | Institute of Plant Cultivation and Acclimatization |
| IHKM | Instytut Historii Kultury Materialnej | Institute of Material Culture History |
| IHP | Izba Handlowo- Przemysłowa | Chamber of Commerce and Industry |
| IHW | Instytut Handlu Wewnętrznego | Institute of Domestic Trade |
| IWL | Instytut Handlu i Żywności | Institute of Trade and Catering |
| IWZ | Instytut Handlu i Żywności Publicznego | Institute of Trade and Public Food Services |
| ii., iin. | i inni, i inne | etcetera, etc. |

| | | |
|-------------------------|---|---|
| IKC HZ, (or) IKiC HZ | Instytut Koniunktur i Cen Handlu Zagranicznego | Institute for the Study of Foreign Trade Business Cycles and Trends |
| IKKN | Instytut Kształcenia Kadr Naukowych | Institute for Training Scientific Personnel |
| IKNiBO | Instytut Kształcenia Nauczycieli i Badan Oswiatowych (w województwach) | Teacher Training and Educational Research Institute (in voivodships) |
| IKR | Izba Kontroli Rachunkowej | Account Auditing Bureau |
| IKRPiT | Izba Kontroli Rachunkowej Poczty i Telekomunikacji | Account Auditing Bureau of Posts and Telecommunications |
| IKS | Instytut Kształtowania Srodowiska | Institute of Environmental Engineering |
| il., ilustr. | ilustracja | illustration |
| IL | Instytut Łączności | Communication Institute |
| Im. | imienia | named for, named after [often seen in proper names] |
| IM | Instytut Metalurgii | Institute of Metallurgy |
| IM | Instytut Morski | Maritime Institute |
| IMiB | Instytut Mechanizacji i Elektryfikacji Rolnictwa | Institute for Mechanization and Electrification of Agriculture |
| IMG | Instytut Mechanizacji Górnictwa | Institute of Mining Mechanization |
| IMiW | Instytut Meteorologii i Gospodarki Wodnej | Institute for Meteorology and Water Resource Management |

| | | |
|---------|--|---|
| IMH | Instytut Ministerstwa Hutnictwa | Institute of the Ministry of Metallurgy |
| IMiD | Instytut Matki i Dziecka | Mother and Child Institute |
| IM(i)GW | Instytut Meteorologii i Gospodarki Wodnej | Institute of Meteorology and Water Resource Management |
| IMM | Instytut Maszyn Matematycznych | Computer Institute |
| IMP | Instytut Mechaniki Precyzyjnej | Institute of Precision Mechanics |
| IMP | Instytut Medycyny Pracy | Institute of Industrial Medicine |
| IMUJ | Instytut Matematyczny Uniwersytetu Jagiellońskiego | Jagiellonian University Institute of Mathematics |
| IMUZ | Instytut Melioracji i Użytków Zielonych | Institute of Reclamation and Use of Pasture Lands |
| IMwO | Instytut Mazurski w Olsztynie | Masurian Institute in Olsztyn |
| IN | Instytut Naftowy | Petroleum Institute |
| INb | Inspekcja Nadzoru Budowlanego | Inspectorate of Construction Control |
| INB | Instytut Naukowo- Badawczy | scientific research institute |
| INBN | Instytut Naukowo- Badawczy Kolejnictwa | Railroad Scientific Research Institute |
| INBPA | Instytut Naukowo- Badawczy Przemysłu Węglowego | Coal Industry Scientific Research Institute |
| INBwL | Instytut Naukowo- Badawczy Lotnictwa Lokomotyw | Air Force Scientific Research Institute |
| inf. | informacja | information |
| inf. w | informacja własna | from our own correspondent |

| | | |
|-------------------------|--|--|
| INOiK | Instytut Naukowy Organizacji i Kierownictwa | Scientific Institute of Organization and Management |
| INP | Instytut Nauk Politycznych | Institute of Political Sciences |
| INS | Instytut Nauk Społecznych | Institute of Social Sciences |
| inst. | instytut | institute |
| INWRL | Instytut Naukowy Wydawnictw Rolniczych i Lesnych | Scientific Publishing Institute for Agriculture and Forestry |
| inz. | inżynier | engineer (academic degree, title) |
| IOCK | Inspektorat Obrony Cywilnej Kraju | Narodowa Civil Defense Inspectorate |
| IOMB | Instytut Organizacji i Mechanizacji Budownictwa | Institute of Organization and Mechanization of Construction |
| IOOB | Instytut Obrabiarek i Obrótki Serwisowania | Institute of Machine Tools and Machining |
| IOFM | Instytut Organizacji Przemysłu Maszynowego | Machinery Industry Management Institute |
| IOB | Instytut Ochrony Roślin | Plant Protection Institute |
| IOPIK | Instytut Przemysłu Drobnoego i Rzemiosła | Institute of Small Scale and Skilled Craft Industries |
| IPR | Izba Przemysłowo-Handlowa | Chamber of Industry and Trade |
| IPKCI | Izba Przemysłowo-Handlowa Zagranicznych Inwestycji | Chamber of Foreign Investors in Industry and Trade |
| also given as: IPKCI | Izba Przemysłowo-Handlowa Inwestycji Zagranicznych | |
| ISLIS | Instytut Pracy i Spokoju | Labour and Social Welfare Institute |

| | | |
|-----------|--|--|
| IPM | Instytut Prawa Międzynarodowego | International Law Institute |
| IPM | Instytut Przemysłu Mięsnego | Institute of the Meat-Packing Industry |
| IPM | Instytut Przemysłu Wleczarskiego | Institute of the Dairy Industry |
| IPM | Instytut Pamięci Narodowej | Institute of National Heritage |
| IPO | Instytut Przemysłu Organicznego | Institute of the Organic Chemistry Industry |
| IPP | indywidualny pakiet przeciwichemiczny | individual chemical decontamination kit |
| IPP, IPiP | Instytut Państwa i Prawa | Institute of State and Law [of PAN] |
| IPMIL | Instytut Podstawowych Problemów Marksizmu-Leninizmu | Institute of Basic Problems of Marxism-Leninism |
| IPPT | Instytut Podstawowych Problemów Techniki | Institute for Basic Problems of Technology |
| IPR | indywidualny pakiet radiochronny | individual radiological decontamination kit |
| IPRIiS | Instytut Przemysłu Rolnego i Spożywczego | Institute of the Agriculture and Food Industry |
| ISP | Indywidualny Program Studiów | Individual Studies Program |
| IPSiC | Instytut Przemysłu Szkła i Ceramiki | Institute of the Glass and Ceramics Industry |
| IPWi | Instytut Przemysłu Włóknien Tydowych | Institute of the Text Fiber Industry |
| IPW | Inspekcja Robotniczo-Chłopska | Worker-Peasant Inspectorate |
| IRM | Informacyjny System Rezerwacji Biletów i Sprzedaży Biletów | Computerized Seat Reservation and Ticket Sales System (assigned) |

| | | |
|--------|---|---|
| IRPGR | Inspektorat Rejonowy Państwowych Gospodarstw Rybackich | District Inspectorate of State Fish Farms |
| IRS | Instytut Rybactwa Śródlądowego (Olsztyn) | Institute of Inland Fisheries (Olsztyn) |
| IRWIR | Instytut Rozwoju Wsi i Rolnictwa | Institute for Development of Rural Areas and Agriculture |
| IS | Instytut Sadownictwa | Institute of Fruit- Growing |
| IS | Instytut Spawalnictwa | Welding Institute |
| IS | Instytut Sztuki | Institute of Art |
| ISTWAT | Instytut Systemów Telekomunikacji WAT | Telecommunications Institute of the Military Technical Academy |
| ISi | Instytut Śląski | Silesian Institute |
| IS | Informacja turystyczna | tourist information |
| IT | Instytut Torfowy | Peat Institute |
| ITB | Instytut Techniki Budowlanej (also given as Instytut Techniki Budownictwa) | Institute of Civil Engineering |
| ITS | i tak dalej | and so forth, etc. |
| ITU | Instytut Technologii Drewna | Institute of Lumber Technology |
| ITK | Instytut Technologii Keramiki | Institute of Silicate Technology |
| ITp | i tym podobne | and similar, etc. |
| ITR | Instytut Tele- i Radiotechniczny | Institute of Radio and Telephone Technology |
| ITS | Instytut Transportu Samochodowego | Institute of Motor Transport |
| ITWL | Instytut Techniczny Wojsk Lotniczych | Air Force Institute of Technology |

| | | |
|------------------|--|--|
| IUA (or) IUia | Instytut Urbanistyki i Architektury | Institute of City Planning and Architecture |
| IUNG | Instytut Uprawy, Nawożenia i Gleboznawstwa | Institute of Cultivation, Fertilization, and Soil Science |
| IW | Instytut Węglowy | Coal Institute |
| IW | Instytut Włokiennictwa | Textile Institute |
| IWP | Instytut Wzornictwa Przemysłowego | Industrial Pattern Institute |
| IWZZ | Instytut Wydawniczy Związków Zawodowych | Trade Union Publishing Institute |
| IZ | Instytut Zachodni | Institute of the Western Territories |
| IZ | Instytut Zootechniki | Institute of Animal Husbandry |
| izw. | IZWIESTIA | IZVESTIYA |

J

| | | |
|-------------|---|---|
| j. | jezioro | lake |
| j. | język | language |
| jap. | japoński | Japanese |
| jedn. | jednostka | unit |
| jez. | jezioro | lake |
| jęz. | język | language |
| j.g.u. | jednostka gospodarki uspołecznionej | socialized economic unit |
| j.m. | jednostka międzynarodowa | international unit |
| j.o. | jednostka owsiana | oat feed unit [used to express amount of feed] |
| JOW | Jednostka Obrony Wybrzeża | Coastal Defense Unit |
| jpop | jednostka paszowa owsiana przeliczeniowa | oat fodder conversion unit |
| JS EMC | Jednolity System Elektronicznych Maszyn Cyfrowych | Uniform System of Electronic Digital Computers |
| JS i SM EMC | Jednolity System i System Minikomputerowy Elektronicznych Maszyn Cyfrowych | Uniform System and Minicomputer System of Electronic Digital Computers |
| JSSP | Jednolity System Stenografii Polskiej | Standardized System of Polish Stenography |
| JTT | Jednolita Taryfa Tranzytowa | Uniform Schedule of Transit Traffic Tariffs and Duties (of CEMA) |
| jugost. | jugosłowiański | Yugoslav |
| j. w. | jak wyżej | as (indicated) above |

| | | |
|-------------|--|--|
| k. | koło | near, close to |
| kadm. | kontraadmirał | rear admiral |
| kal. | kalenderz | calendar |
| kal. | kaliber | caliber |
| KAM | Konservacja Architektury Monumentalnej | [Administration for the] Preservation of Historical Buildings |
| KAM | [Państwowe Przedsiębiorstwo Robót Konserwatorskich Architektury Monumentalnej] | [State Enterprise for] Preservation Work on Historical Buildings |
| kand. | kandydat | [Ph.D.] candidate |
| kand. n. | kandydat nauk | [Ph.D.] candidate in science |
| KAR | Krajowa Agencja Robotnicza | National Workers Agency (a press agency) |
| kard. | kardynał | cardinal |
| kaw. | kawaleria | cavalry |
| KAW | Krajowa Agencja Wydawnicza | National Publishing Agency (use KAW) |
| Kazach. SRR | Kazachska Socjalistyczna Republika Radziecka | Kazakh Soviet Socialist Republic |
| KB | Kadry Bezpieczeństwa | Security Cadres (military battalions during WW II) |
| kb | karabin | carbine |
| KB | Komitet Blokowy (also given as Komitety Blokowe) | Apartment Block Committee(s) |
| KBGMiK | Krajowy Bank Gospodarki Mieszkaniowej i Komunalnej S. A. | National Economic Housing and Community Bank, Inc. |

| | | |
|---------|--|--|
| KBI | Krajowe Biuro Informatyki | National Bureau of Computer Science |
| KBIGK | Komisja Budownictwa i Gospodarki Komunalnej | Commission for Construction and Municipal Public Services |
| KBR | karabin | small-caliber rifle |
| KBS | karabin sportowy | sporting rifle |
| KBO | Kombinat Budownictwa Ogólnego | General Construction Combine |
| KBUA | Komitet Budownictwa, Urbanistyki i Architektury | Committee for Construction, Urban Development, and Architecture |
| KBW | Korpus Bezpieczeństwa Wewnętrznego | Internal Security Corps (1944-1948) |
| KWE | Konferencja Bezpieczeństwa i Współpracy w Europie | Conference on Security and Cooperation in Europe (use CSCE) |
| K.C. | kodeks cywilny | civil code |
| KC | Komitet Centralny | Central Committee |
| KC FPK | Komitet Centralny Francuskiej Partii Komunistycznej | Central Committee of the French Communist Party |
| KC KPJ | Komitet Centralny Komunistycznej Partii Japonii | Central Committee of the Communist Party of Japan |
| KC KPP | Komitet Centralny Komunistycznej Partii Polski | Central Committee of the Communist Party of Poland (pre-WW II communist party) |
| KC KPDR | Komitet Centralny Komunistycznej Partii Związku Radzieckiego | Central Committee of the Communist Party of the Soviet Union |
| KC PPR | Komitet Centralny Polskiej Partii Robotniczej | Central Committee of the Polish Workers Party |

| | | |
|-----------------|---|--|
| KC PUPP | Komitet Centralny Polskiej Zjednoczonej Partii Robotniczej | Central Committee of the Polish United Workers Party |
| KCSP | Kontrola Cywilna Statków Powietrznych | Civil Aircraft Control |
| KC WKP(b) | Komitet Centralny Wspierających Komunistyczne Partii (Bolszewików) | Central Committee of the All-Union Communist Party (Bolsheviks) |
| KCZT | Komisja Centralna Związków Zawodowych | Central Commission of Trade Unions |
| KC ZT | Komitet Centralny Związków Zawodowych | Central Committee of Trade Unions |
| KD | Komitet Dzielnicowy | City District Committee |
| KDG | Krajowa Dystrybucja Gaz | National Gas Distribution System |
| KDM | Komenda Dzielnicowa Milicji Obywatelskiej | Regional Command of the Civil Militia |
| KDMF | Koło Dziennikarzy Światowych i Półredakcyjnych | Circle of Non-Staff and Free-lance Journalists |
| KD/RII | Komisja d/s Interwencji i Praworządności | Commission for Intervention and the Rule of Law |
| K d/s RT KRT | Komitet ds. Spraw Radio i Telewizji "Polskie Radio i Telewizja" | Radio and Television Affairs Committee. "Polish Radio and Television" |
| KID | Komitet Drobnej Wytwarzalności | Small-Scale Industries Committee |
| KIN | Klub Ekspertów Niezależnych | Club of Independent Experts (formed in 1988) |
| KEN | Komisja Edukacji Narodowej | National Education Board |
| KEM | Komitet Ekonomiczny Rady Ministrów | Economic Committee of the Council of Ministers |

| | | |
|-------|---|---|
| KF | Komitet Fabryczny | factory committee |
| KF | krotkie fale | short-wave (use SW) |
| KZF | Komitet Frontu Narodowego | Committee of the People's Front |
| KZF | Komisja Funduszu Pamiętnego | Commission on the Death Benefit Fund |
| KZ | karta tożsamości | owner's identity card |
| KQ | Komenda Główna | Main Headquarters |
| KQ | komendant Główny | Commander-in-Chief (use CINC) |
| KQ | Komitet Główny | Main Committee |
| KQ | Komitet Główny | Main Committee |
| KQ W | Komenda Główna Milicji Obywatelskiej | National Headquarters of the Citizens Militia |
| KQ | Klasyfikacja Gospodarki Narodowej | Classification of National Economy |
| KQ WQ | Komitet Geograficzny Akademii Akademicki Nauk | Polish Academy of Sciences Committee on Geography |
| KQ | Planowanie pracy | Management of a work unit |
| KQW | Komitet Gospodarczy Rady Ministrów | Economic Policy Committee of the Council of Ministers |
| KQW | Wartości Główna Inwestycji | Foreign Commodities and Securities Exchange (founded Dec. 89) |
| KQW | Komitet Gospodarki Wodnej | Water Supply Committee |
| KQW | Kreis Gospodarki Miejskiej | Rural Housewives Circle |
| KQW | Komitet Wiedzy i Nauki | Committee on the History of Science |
| KQW | Krajoznictwo Kultury i Nauki | Friends Glass Works |

| | | |
|---------------------------|---|---|
| KXB | Korespondencyjny Kurs Bibliotekarski | Library Science Correspondence Course |
| KXD | Krajowa Konferencja Delegatów | National Conference of Delegates (of the PZPR) |
| KXF | Komitet Kultury Fizycznej | Committee on Physical Fitness |
| KXF/T | Komitet Kultury Fizycznej i Turystyki | Physical Fitness and Tourism Committee |
| KXII | Komisja Komunikacji i Informacji | Transportation and Communications Commission (in the Sejm) |
| KXIV | Club Konserwatywny i Renesansowy im. Stanisława hr. Tarnowskiego | Count Stanisław Tarnowski Conservative and Renaissance Club (Founded 1990) |
| KXI | Krajowa Organizacja Rugby | Krajowa Rugby Administration (revived Oct. 89, formerly banned) |
| KXI KXII "Solidarność" | Krajowy Komitet Koordynacyjny Wzajemnej Samodzielnej Dziatki i Współpracy "Solidarność" | National Coordinating Committee for Independent Self- governing Trade Unions "Solidarity" |
| KXV | Korespondencyjny Kurs Wiedzy i Umiejętności | Young Writers Correspondence Club |
| KXVI | Komitet Kultury i Sztuki | Committee for Independent Culture (since 1981) |
| KXVII | Komunistyczny Kurs Polityczny | Communist Savings Bank |
| KXVIII | Krajowy Komitet Organizacyjny | National Citizens Committee "Solidarity's National Executive Committee" |
| KXIX | Klub Kapitału Polaków | Club of Polish Capital (founded early 1991) |

| | | |
|------------|---|--|
| KCP | Krajowa Komisja Porozumiewawcza | National Negotiating Commission (of Solidarity) |
| KCK | Komisja Kontroli Strukturalnej | Party Control Commission |
| KCD | Komitet Koordynacji Spokojnej (Solidarnosc) | National Coordinating Committee (of Solidarity) |
| KCS | Krajowy Komitet Strajkowy | National Strike Committee |
| KCHS | Krajowa Komisja Zdrowia | National Commission for the Public Health Service |
| KCE | Krajowy Komitet Wykonawczy (also given as Krajowa Komisja Wykonawcza) | National Executive Committee (of Commission) (of KSD "Solidarity") |
| KCL | Krajowy Kongres Liberalow | National Congress of Liberals |
| KCT | Klub Konserwatywny i Chodzi | Conservative Club (founded 1987) |
| KD | klasa | class; classroom |
| KLD | Kongres Liberalno-Demokratyczny | Liberal-Democratic Congress |
| KLDL - KLM | Komisja Lotnictwa i opiew transportu i lotnictwa | National Commission for Stability and Employment Affairs |
| KLP | Krajowa Loteria Pielagowa | National Lottery |
| KL | Kasyno Kierowny | Gambling Machine |
| KM | Komisja Kierowny | Manufacturing Commission |
| KP | Komitet Krajowy | City Committee |
| KR | Kom. Kierowny (also given as Kom. Kierowny) | Management (see KR) |

| | | |
|---------|---|---|
| KOP | Komisja Oceny Projektów Inwestycyjnych | Commission on the Evaluation of (Capital Investment) Plans |
| KOS | Komisja Oceny Pracy | Occupational Safety Commission |
| KOP | Komitet Ochrony Pokoju | Committee on Partisans of Peace |
| KOP | Komisja Oceny Przewidywalności | Committee for the Defense of Legality |
| KOP | Kominski Okręg Przemysłowy | Komin Industrial District |
| KOP | Krakowski Okręg Przemysłowy | Krakow Industrial District |
| KOP | Kopalnia, kopalnictwo | mine, mining |
| KOP | kopiejsza | loose |
| KOPT | Komisja Oceny Projektów Inwestycyjnych | (Commission on the Evaluation of Capital Investment Plans |
| KOPP | Komisja Oceny Praw Publicznych | Civil Rights Defense Committee |
| KOR | Klub Oficerów Rezerwy | Reserve Officers Club |
| KOR | Komitet Obrony Robotników | Workers Defense Committee (organized in 1976) |
| KOR | Komitet Obrony Przemysłu | Committee To Defend Handicrafts (founded Nov 90 in Warsaw) |
| KOR. | kores | koresna (French secretary unit) |
| KOROP | Korespondencja korespondent | correspondence; correspondent |
| KOR. W. | korespondencja własna | (from) our own correspondent |
| KOR | Kółko Oporu Społecznego | Social Resistance Circle |

| | | |
|----------------------|--|--|
| KRS | Komitety Oporu Społecznego | Committees for Social Resistance |
| KO "S" | Komitety Organizacyjne "Solidarności" | Solidarity Organizing Committees |
| KOS | Kuratorium Okręgu Szkolnego | School District Department |
| KOSA | Krajowy Ośrodek Studiów i Analiz | National Center for Studies and Analysis (founded 1/90) |
| KOSM | Komitet Osiedlowy Samorządu Mieszkańców | Local Residents Neighborhood Self-Government Committee |
| Kośc. | kościelny, kościół | church |
| KOT | Kolarska Odznaka Turystyczna | Tourist Bicycle Badge |
| KOWIF | Komitet Obrony Więzionych za Przekonania | Committee for the Defense of Prisoners of Conscience |
| KO ZSP | Komisja Okręgowa Irreszenia Studentów Polskich | District Commission of the Polish Student Association |
| KP | Klub Poselski | Deputies Club [refers to Sejm] |
| KP | Komenda Powiatowa | Powiat Command [till 1975] |
| KP | Komitet Powiatowy | Powiat Committee [till 1975] |
| KP | Komunistyczna Partia | Communist Party |
| KP, kp | Kontrakt przetargowy | auction bidding increment [exclusively for auctioning off hard currency] |
| KPA (or) k.p.a., kpa | Kodeks Postępowania Administracyjnego | Administrative Procedures Code |
| KPA | Kongres Polonii Amerykańskiej | Polish American Congress [use PAC] |
| KPanc | 1 korpus pancerny | the 1st Armored Corps |

| | | |
|---------------------|--|---|
| KP(b) | Komunistyczna Partia (Bolszewików) | Communist Party (Bolsheviks) |
| KPC, kpc, k.p.c. | Kodeks Postępowania Cywilnego | Code of Civil Procedure |
| KPCh | Komunistyczna Partia Chile | Communist Party of Chile |
| KPCh | Komunistyczna Partia Chin | Chinese Communist Party |
| KPCz | Komunistyczna Partia Czechosłowacji | Communist Party of Czechoslovakia |
| KPD | Kolejowe Przedsiębiorstwo Dowozowe | Feeder Railroad Enterprise [or Railroad Forwarding Enterprise] |
| KPEiR | Krajowe Przedstawicielstwo Emerytów i Rencistów | National Agency of Retirees and Pensioners |
| KPF | Komunistyczna Partia Francji | Communist Party of France |
| KPF | Komitet Polonii Francuskiej | Committee of the Poles in France |
| KPG | Komisja Planowania Gospodarczego | Economic Planning Committee |
| KPH | Komunistyczna Partia Hiszpanii | Communist Party of Spain |
| KPI | Komunistyczna Partia Indonezji | Communist Party of Indonesia |
| KPiP | Komitet Pracy i Płac | Labor and Wages Committee |
| KPJ | Komunistyczna Partia Japonji | Communist Party of Japan |
| KPK | Kodeks Postępowania Karnego | Code of Criminal Procedure |
| KPK, kpk | Komunistyczna Partia Kuby | Communist Party of Cuba |
| KPKS | Krajowa Państwowa Komunikacja Samochodowa | National State Motor Transport |

| | | |
|-------------|--|---|
| KPN | Konfederacja Polski Niepodległej | Confederation for an Independent Poland [dissident group, formed in latter half of 1980s] |
| KPOP | Komitet Porozumiewawczy Organizacji Podziemnych | Underground Organizations Consultative Committee [WW II] |
| KPOS | Komitet Pamięci Ofiar Stalinizmu | Committee to Commemorate Victims of Stalinism |
| KPP | Komunistyczna Partia Polski | Communist Party of Poland [pre-WW II] |
| KPP | Konfederacja Polskich Pracodawców | Confederation of Polish Employers |
| KPPR | Komunistyczna Partia Polska Robotnicza | Communist Polish Workers Party [1918] |
| KP PZRP | Komitet Powiatowy Polskiej Zjednoczonej Partii Robotniczej | Powiat Committee of the Polish United Workers Party [till 1975] |
| kpr. | kapral | corporal |
| KPRL | Kolejowe Przedsiębiorstwo Robót Ładunkowych | Railroad Loading Enterprise |
| KPRM | Komitet Planowania przy Radzie Ministrów | Council of Ministers Planning Committee |
| KPS | Komitet Pomocy Społecznej | Social Aid Committee |
| KPS | Komunistyczna Partia Słowacji | Slovak Communist Party |
| KPSN | Komitet Porozumienia Na Rzecz Samostanowienia Narodu | Committee of the Compact for National Self-Determination |
| KPS KC PZPR | Komisja Polityki Społecznej Komitetu Centralnego PZPR | Social Policy Committee of the PZPR Central Committee |
| KPSZ | Komunistyczna Partia Stanów Zjednoczonych | Communist Party of the United States |

| | | |
|-----------|--|---|
| kpt. | kapitan | captain [use Capt.] |
| kpt. mar. | kapitan marynarki | lieutenant [navy] |
| KPUD | Klub Parlamentarny Unii Demokratycznej | Parliamentary Club of the Democratic Union (represents deputies of UD, ROAD, FPD; formed late 1990) |
| KPUS | Koła Poselskie Unii Socjaldemokratycznej | Deputies Circle of Union of Social Democrats (founded in Feb 90) |
| KPW | Komunistyczna Partia Wietnamu | Vietnamese Communist Party |
| KPWB | Komunistyczna Partia Wielkiej Brytanii | Communist Party of Great Britain |
| KPZ | Katolików Partia Zakopiańska | Zakopane Party of Catholics (founded 1991) |
| KPZB | Komunistyczna Partia Zachodniej Białorusi | Communist Party of Western Belorussia [pre-WW II] |
| KPZK | Komitet Przestrzennego Zagospodarowania Kraju | Committee for Regional Economic Development |
| KPZR | Komunistyczna Partia Związku Radzieckiego | Communist Party of the Soviet Union [use CPSU] |
| KPZU | Komunistyczna Partia Zachodniej Ukrainy | Communist Party of Western Ukraine [pre-WW II] |
| KR | Koalicja Republikańska | Republican Coalition (founded June 91) |
| KR | Kółko Rolnicze | Agricultural Circle |
| KR | Komisja Regionalna (Solidarności) | Regional Commission (of Solidarity) |
| KR | Komisja Rewizyjna | review commission |
| KR | Komisja Rozjemcza | Arbitration Commission |

| | | |
|-------------|---|--|
| KRD | Krajowa Rada Dyrektorów | National Council of Directors (also given as National Council of Managers) |
| KRG | Komisja Reformy Gospodarczej | Economic Reform Commission |
| KRG | Konsultacyjna Rada Gospodarcza | Economic Advisory Council |
| KRH | Komisja Rozbudowy Hutnictwa | Commission for Metallurgical Industry Development |
| KRKP | Krajowa Rada Kobiet Polskich | All-Polish Council of Women |
| KRL | Koreańska Republika Ludowa | Korean People's Republic |
| KRL-D, KRLD | Koreańska Republika Ludowo-Demokratyczna | Korean People's Democratic Republic |
| KRM | Krajowy Ruch Mieszkaniowy | National Housing Movement (founded 91) |
| KRMdsM | Komitet Rady Ministrów do spraw Młodzieży | Council of Ministers Youth Committee |
| KRN | Krajowa Rada Narodowa | National People's Council |
| k.r.o. | kodeks rodzinny i opiekuńczy | family code |
| KROW | Komitet Rozbudowy Otoczenia Wawelu | Committee for Development of the Wawel Area |
| KRR | Krajowa Rada Rzemiosła | National Craft Council |
| KRS | Kongres Rzeczypospolitej Samorządnej | Congress of the Self-Governing Republic (founded May 91) |
| KRS | kraje rozwijające się | developing countries |
| KRS | Krajowa Rada Sądownictwa | National Judiciary Council |
| KRSP | Krajowa Rada Studentów Pracujących | National Council of Working Students |

| | | |
|---------|---|--|
| KRS WSN | Kluby Rzeczypospolitej Samorządnej, Wolność, Sprawiedliwość, Niepodległość | Clubs for Self- Governing Poland, Freedom, Justice, and Independence |
| KRT | kierowana reakcja termojądrowa | controlled thermonuclear fusion |
| KRWRIOP | Komisja Rządowa Wyznań Religijnych i Oświecenia Publicznego | State Commission on Religious Denominations and Public Education [pre-WW II] |
| KS | klub sportowy | sports club |
| KS | Komenda Stołeczna | Capital City Command |
| KS | Konwent Seniorów | Assembly of Seniors |
| KS | kraje socjalistyczne | socialist countries |
| ks. | ksiądz | priest, father |
| ks. | książka, księga | book |
| ksap | kompania saperów | combat engineer company |
| KSAP | Krajowa Szkoła Administracji Publicznej | National School for Public Administration (founded 5/90, opened Sep 91) |
| KSD | Katolickie Stowarzyszenie Dziennikarzy | Catholic Journalists Association (founded Sep 91) |
| KSI | Krajowa Sieć Informacyjna | National Data Network |
| KSMM | Katolickie Stowarzyszenie Młodzieży Męskiej | Catholic Association of Young Men |
| KSMW | Komitet Studiującej Młodzieży Wiejskiej | Peasant Youth Student Committee |
| KSN | Kluby Służby Niepodległości | Clubs for the Service of Independence |

| | | |
|---------|--|--|
| KSN | Kongress Solidarności Narodu | Congress of Solidarity of the Nation |
| KSNK | Katalog Scalonych Norm Kosztorysowych | Catalog of Standard Norms for Cost Estimators |
| KSO | Krajowa Sieć Obliczeniowa | National Computer Network |
| KSOP | Koszalin Spółdzielnia Ogrodniczo-Pszczelarska | Koszalin Horticultural and Beekeeping Coop |
| KSPP | Komisja Specjalnego Postępowania Porządkowego | Special Law and Order Procedures Commission |
| KSPRM | Komitet Społeczno- Polityczny Rady Ministrów | Council of Ministers Socioeconomic Council |
| KS PZPR | Komitet Stołeczny Polskiej Zjednoczonej Partii Robotniczej | Warsaw Committee of the Polish United Workers Party |
| KSR | Konferencja Samorządu Robotniczego | Workers Self- Government Conference |
| KSS | Krajowy Sejmik Samorządowy | National Self- Government Assembly |
| KSS KOR | Komitet Samoobrony Społecznej KOR | Social Self-Defense Committee KOR |
| KSST | Krajowy Sejmik Samorządu Terytorialnego | National Assembly for Regional Self- Government (founded autumn 90 in Poznan) |
| KST | Kontenerowy System Transportowy | Containerized Transportation System |
| KST | Krajowa Sieć Teleinformatyczna | National Data Communications Network |

| | | |
|----------|---|---|
| KSWILWPG | Koło Studentów Wydziału Inżynierii Lądowo-Wodnej Politechniki Gdańskiej | Students Circle of the Land and Water Engineering Department of the Gdansk Institute of Technology |
| KT | Kontrola Techniczna | Technical Control Board |
| KTiR | Klub Techniki i Racjonalizacji | Technology and Rationalization Club |
| KTP | Korpus Techniczny Pozarnictwa | Technical Fire Brigade |
| KTR | Klub Techniki i Racjonalizacji | Technology and Rationalization Club |
| k.tyt. | karta tytułowa | title page |
| KU | klasyfikacja usług | classification of services |
| KU | Komitety Uczelniane | College (or University or Institute of Technology) Committee |
| KUAP | Komisja Usprawnienia Administracji Publicznej | Commission for Increasing the Efficiency of Public Administration |
| KUiA | Komitety Urbanistyki i Architektury | Urban Planning and Architecture Committee |
| KUK | Komitety Upowszechnienia Książki | Committee on the Popularization of Books |
| KUKE | Korporacja Ubezpieczeń Kredytów Eksportowych | Corporation for Export Credit Insurance |
| KUL | Katolicki Uniwersytet Lubelski | Lublin Catholic University |
| KU ZMP | Komitety Uczelniane Związku Młodzieży Polskiej | College Committee of the Polish Youth Union |

| | | |
|----------|--|--|
| KU ZSP | Komitet Uczelni Zrzeszenia Studentów Polskich | College Committee of the Polish Student Association |
| KW | Kodeks Wykroczeń | Misdemeanor Code |
| KW | Komenda Wojewódzka | Voivod Command |
| KW | Komisarze Wojskowi | military commissars |
| KW | Komitet Wojewódzki | Voivodship Committee |
| KW | Komitet Wykonawczy | Executive Committee |
| KW | Komitet Warszawski | Warsaw Committee |
| KW | Konwent Wojewodów | Voivod Convention |
| kw. | kwadratowy | square |
| kw. | kwartał | district, neighborhood |
| kw. | kwartalnik | quarterly |
| kwat. | kwaterymistrzostwo | quartermaster's service |
| KWB | kopalnie Węgla brunatnego | lignite mine |
| KWGiNTzZ | Komitet Współpracy Gospodarczej i Naukowo- Technicznej z Zagranicą | Committee for Economic and Scientific-Technical Cooperation with Foreign Countries |
| KWI | Komórka Wykonawstwa Inwestycyjnego | Unit for Investment Operations |
| KWK | Kurs Wynikowy Kalkulacyjny | Calculated Effective Rate [foreign trade] |
| KWKZ | Komitet Współpracy Kulturalnej z Zagranicą | Committee on Cultural Cooperation with Foreign Countries |
| KW MO | Komenda Wojewódzka Milicji Obywatelskiej | Voivodship Command of the Citizens Militia |

| | | |
|---------|---|--|
| KW MZS | Komitet Wykonawczy Międzynarodowego Związku Studentów | Executive Committee of the International Union of Students |
| kwn. | kwintal | hundredweight |
| KWP | Kierownictwo Walki Podziemnej | Command of the Underground Resistance Movement [during WW II] |
| KWPiM | Klub Wyznawców Prawdy i Mądrości | Club of Disciples of Truth and Learning |
| KW PZPR | Komitet Warszawski Polskiej Zjednoczonej Partii Robotniczej | Warsaw Committee of the Polish United Workers Party |
| KW PZPR | Komitet Wojewódzki Polskiej Zjednoczonej Partii Robotniczej | Voivodship Committee of the Polish United Workers Party |
| KWS | Komisja do Walki ze Spekulacją | Commission To Combat Speculation |
| KW SP | Komenda Wojewódzka Służby Polsce | Voivodship Headquarters of Service to Poland [paramilitary youth organization] |
| KWW | Koło Wiedzy Wojskowej | Military Science Circle |
| KWWL | Kurs Wstępnych Wiadomości Lotniczych | Preliminary Aviation Course |
| KZ | Kodeks Zobowiązań | contracts code |
| KZ | Komisja Zakładowa | Factory Commission |
| KZ | Komitet Zakładowy | plant committee |
| KZ | Komitet Założycielski | Founding Committee [similar to: board of directors] |
| KZG | Kolejowe Zakłady Gastronomiczne | Railroad Restaurant Establishments |
| KZŁ | Kolejowe Zakłady Łączności | Railroad Communications Plant |

| | | |
|---------|--|---|
| KZ-M | Klub Zachowawczy- Monarchistyczny | Conservative- Monarchist Club (founded July 88) |
| KZM | Komunistyczny Związek Młodzieży | Communist Youth Union |
| KZMCh | Komunistyczny Związek Młodzieży Chińskiej | Chinese Communist Youth Union |
| KZMP | Komunistyczny Związek Młodzieży Polski | Communist Youth Union of Poland [1922-1938] |
| KZMP | Komunistyczny Związek Młodzieży Polskiej | Communist Union of Polish Youth |
| KZMR | Komunistyczny Związek Młodzieży Robotniczej | Communist Union of Working Youth |
| KZ PZPR | Komitet Zakładowy Polskiej Zjednoczonej Partii Robotniczej | Plant Committee of the Polish United Workers Party |
| KZRKiOR | Krajowy Związek Rolników, Kółek i Organizacji Rolniczych | National Union of Farmers, Agricultural Circles, and Agricultural Organizations |
| KZS | Komunistyczny Związek Studentów | Communist Union of Students |
| KZS | Krajowe Zawody Samolotowe | Countrywide Airplane Contests |
| KZSB | Krakowski Związek Spółdzielni Branżowych | Krakow Union of Business Cooperatives |
| KZST | Krajowy Związek Spółdzielni Transportu | National Union of Transport Cooperatives |
| KZWI | Katowickie Zjednoczenie Wodno-Inżynierskie | Katowice Hydraulic Engineering Association |
| KZZM | Klasowy Związek Zawodowy Metalowców | Class Trade Union of Metal Workers |

KZZRL

Kolejowe Zakłady
Zabezpieczenia Ruchu
Łączności

Railroad Traffic
Safety and
Communications
Equipment
Manufacturing Plant

L

| | | |
|------------|---|--|
| l | lata | years |
| l | liczba | number |
| l. at. | liczba atomowa | atomic number |
| LDP"N" | Liberalno-Demokratyczna Partia "Niepodległość" | Liberal-Democratic "Independence" Party (founded 1984, registered May 91) |
| lek. | lekarz; lekarski | doctor, physician; doctor's (adj.) |
| leśn. | leśnictwo, leśniczy | forestry, forester's, of forestry |
| lic. | liceum | lycee (liberal arts high school) |
| LINW | Lekarski Instytut Naukowo-Wydawniczy | Medical Scientific Publishing Institute |
| LIOK | Ludowy Instytut Oświaty i Kultury | People's Institute for Education and Culture |
| Litew. SRR | Litewska Socjalistyczna Republika Radziecka | Lithuanian Soviet Socialist Republic |
| LK | Liga Kobiet | League of Women |
| LL | Liga Lotnicza | Aeronautical League |
| LM | Liga Morska | Maritime League |
| LMB | lotnictwo myśliwsko- bombowe | fighter-bomber air force |
| l.mn. | liczba mnoga | plural |
| LMS | lotnictwo myśliwsko- szturmowe | attack fighter air force |
| LO | Liceum Ogólnokształcące | General Secondary School [academically oriented] |

| | | |
|--------|---|---|
| LOK | Liga Obrony Kraju | National Defense League [formerly LPZ] |
| LOP | Liga Ochrony Przyrody | League for the Conservation of Wildlife |
| LOPP | Liga Obrony Powietrznej Państwa | National Air Defense League |
| Lot | [See PLL "Lot"] | |
| lotn. | lotnictwo, lotniczy | aviation, aeronautics, air ... |
| LP | Lasy Państwowe | State Forests |
| l.p. | liczba pojedyncza | singular |
| lp. | liczba porządkowa | ordinal number |
| LPK | Liga Kobiet Polskich | League of Polish Women |
| l.poj. | liczba pojedyncza | singular |
| LPW | Laboratorium Przemysłu Węglowego | Laboratory of the Coal Industry |
| LPW | Laboratorium Przemysłu Wełnianego | Laboratory of the Wool Industry |
| LPW | Lotnicze Przysposobienie Wojskowe | Premilitary Air Training |
| LPŻ | Liga Przyjaciół Żołnierza | League of Soldier's Friends |
| LR | lotnictwo rozpoznawcze | reconnaissance air force |
| LRB | Ludowa Republika Bułgarii | People's Republic of Bulgaria |
| LSH | Linia Hutniczo-Siarkowa | [name] Steel-Sulfur Line |
| LSRA | Ludowa Socjalistyczna Republika Albanii | People's Republic of Albania |
| LSW | Ludowa Spółdzielnia Wydawnicza | People's Publishing House |

| | | |
|--------|--|---|
| l. ub. | lata ubiegłe | (in) previous years |
| lud. | ludowy | people's, folk, peasant, country ... |
| ludn. | ludność | population, populace |
| LWD | Lotnicze Warsztaty Doświadczalne | Aeronautical Research Shops |
| LWP | Ludowe Wojsko Polskie | Polish People's Army |
| lz | lecznictwo zamknięte | in-patient treatment, hospitalization |
| LZS | Ludowe Zespoły Sportowe (also given as Ludowy Zespół Sportowy) | People's Sports Union(s) |
| LZS | Ludowe Zrzeszenie Sportowe | People's Sports Association |
| LZW | Lubelskie Zagłębie Węglowe | Lublin Coal Basin |

Ł

| | | |
|----------|--|---|
| łac. | łacina, łaciński | Latin (noun and adj.) |
| ŁBR S.A. | Łódź Bank Rozwoju Spółka Akcyjna | Lodz Development Bank Inc. |
| ŁiWS | ładowanie i wyważanie samolotu | weight and balance [use WTB] |
| ŁKS | Łódzki Klub Sportowy | Lodz Sports Club |
| Łot. SRR | Łotewska Socjalistyczna Republika Radziecka | Latvian Soviet Socialist Republic |
| ŁPO | Łódzkie Porozumienie Obywatelskie | Lodz Citizens Agreement |
| ŁTIS | Łódzkie Towarzystwo Inicjatyw Społecznych | Lodz Social Initiative Society (founded circa 1989) |
| ŁZM | Łódzki Zespół Miejski | Lodz Metropolitan Area |

M

| | | |
|-------------|--|---|
| m. | miasto | city |
| m. | miejsowość | locality |
| m | miesiąc | month |
| m. | mieszkanie | apartment |
| M, m | morze | ocean, sea |
| MA | Muzeum Archeologiczne | Archeological Museum |
| MAEA | Międzynarodowa Agencja Energii Atomowej | International Atomic Energy Agency [use IAEA] |
| mag. | magazyn | magazine |
| MAG | Morska Agencja w Gdyni | Maritime Agency in Gdynia |
| MAGTioŚ | Ministerstwo Administracji, Gospodarki Terenowej i Ochrony Środowiska | Ministry of Public Administration, Local Industries, and Environmental Protection |
| MAiGP | Ministerstwo Administracji i Gospodarki Przestrzennej | Ministry of Public Administration and Land Use Management |
| maks. | maksymalny; maksimum | maximum (noun and adj.) |
| mal. | malarstwo, malarski | painting, painterly |
| MAP | Ministerstwo Administracji Publicznej | Ministry of Public Administration |
| mar. | marynarz | sailor, seaman |
| mar. handl. | marynarka handlowa | merchant marine |
| marsz. | marszałek | marshal |
| mar. woj. | marynarka wojenna | navy |
| m. at. | masa atomowa | atomic weight |

| | | |
|---------------|--|---|
| mater. MAW | materiały Młodzieżowa Agencja Wydawnicza | materials Youth Publishing Agency |
| m.b. | metr bieżący | linear meter |
| MB | Ministerstwo Bezpieczeństwa | Ministry of Security |
| MB | Ministerstwo Budownictwa | Ministry of Construction |
| MBI | Międzynarodowy Bank Inwestycyjny | International Investment Bank [use IIB] |
| MBiPMB | Ministerstwo Budownictwa i Przemysłu Materiałów Budowlanych | Ministry of Construction and the Building Materials Industry |
| MBM | Międzykółkowe Bazy Maszynowe | Inter-Circle Machine Bases [agriculture] |
| MBMiO | Ministerstwo Budownictwa Miast i Osiedli | Ministry of City and Settlement Construction |
| MBOR | Międzynarodowy Bank Odbudowy i Rozwoju | International Bank for Reconstruction and Development [use IBRD] |
| MBP | miejska biblioteka publiczna | city public library |
| MBP | Ministerstwo Bezpieczeństwa Publicznego | Ministry of Public Security |
| MBP | Ministerstwo Budownictwa Przemysłowego | Ministry of Industrial Construction |
| MBWG | Międzynarodowy Bank Współpracy Gospodarczej | International Bank for Economic Cooperation [use IBEC] |
| mca, m-ca | miesiąca | (of the) month |
| MCD | Młodzi Chrześcijańscy Demokraci | Young Christian Democrats (Jan 90, registered in Warsaw) |

| | | |
|--------|--|--|
| MCH | Morska Centrala Handlowa | Maritime Trade Center |
| MCOS | Międzynarodowe Centrum Obywateli Świata | International Center of Citizens of the World (see PPOŚ) |
| MCZ | Morska Centrala Zaopatrzenia | Maritime Supply Center |
| MDD | Międzynarodowy Dzień Dziecka | International Children's Day |
| MDK | Międzynarodowy Dzień Kobiet | International Women's Day (March 8) |
| MDK | Miejski Dom Kultury | Municipal House of Culture |
| MDK | Młodzieżowy Dom Kultury | Youth House of Culture |
| MDM | Marszałkowska Dzielnica Mieszkaniowa | Marszałkowski Residential District (in Warsaw) |
| MDM | Międzynarodowy Dzień Młodzieży | International Youth Day |
| MDT | Miejskie Domy Towarowe | Municipal Department Stores |
| ME | Ministerstwo Energetyki | Ministry of Power |
| mech. | mechaniczny, mechanika | mechanical, mechanics |
| med. | medycyna, medyczny | medicine, medical |
| MEN | Ministerstwo Edukacji Narodowej | Ministry of National Education |
| MEP | Mała Encyklopedia Powszechna | Small Universal Encyclopedia |
| "MERA" | [Zjednoczenie Przemysłu Automatyki i Aparatury Pomiarowej] | Automation and Measuring Apparatus Industry Association |
| MEW | mała elektrownia wodna | small hydroelectric power plant |
| MF | Ministerstwo Finansów | Ministry of Finance |

| | | |
|--------|--|--|
| MFF | Międzynarodowy Festiwal Filmowy | International Film Festival |
| MFW | Międzynarodowy Fundusz Walutowy | International Monetary Fund [use IMF] |
| MG | Ministerstwo Górnictwa | Ministry of Mining |
| MGiE | Ministerstwo Górnictwa i Energetyki | Ministry of Mining and Power |
| MGPiB | Ministerstwo Gospodarki Przestrzennej i Budownictwa | Ministry of Land Use Management and Construction |
| MGK | Ministerstwo Gospodarki Komunalnej | Ministry of Municipal Public Services |
| m. gm. | miasto gmina | gmina city [roughly equivalent to voivodship seat] |
| MGO | Miejska Grupa Operacyjna | City Operational Group |
| mgr | magister | master, expert |
| MGTioŚ | Ministerstwo Gospodarki Terenowej i Ochrony Środowiska | Ministry of Soil Management and Environmental Protection |
| MH | Ministerstwo Hutnictwa | Ministry of Metallurgy |
| MHAP | Muzeum Historyczne Aptekarstwa Polskiego | Historical Museum of Polish Pharmacy |
| MHD | Miejski Handel Detaliczny | Municipal Retail Trade |
| MHD | Ministerstwo Handlu Detalicznego | Ministry of Retail Trade |
| MHiPM | Ministerstwo Hutnictwa i Przemysłu Maszynowego | Ministry of Metallurgy and the Machine Building Industry |
| MHM | Miejski Handel Mięsny | Municipal Meat Trade |

| | | |
|-----------------|--|---|
| MHW | Ministerstwo Handlu Wewnętrznego | Ministry of Domestic Trade |
| MHWU (or) MHWiU | Ministerstwo Handlu Wewnętrznego i Usług | Ministry of Domestic Trade and Services |
| MHZ | Ministerstwo Handlu Zagranicznego | Ministry of Foreign Trade |
| m.i. | między innymi | among others |
| Mian. | Kasa im. Mianowskiego | Mianowski Fund [for the promotion of science and letters] |
| mies. | miesięcznik, miesięcznie; miesiąc | monthly; month |
| mieszk. | mieszkańcy | inhabitants |
| MIH | Międzynarodowa Izba Handlowa | International Chamber of Commerce |
| m.in. | między innymi | among other things, inter alia |
| Min., min. | minister; ministerstwo | minister; ministry |
| Min. Fin. | Ministerstwo Finansów | Ministry of Finance |
| Min. PiT | Ministerstwo Poczty i Telegrafów | Ministry of Posts and Telegraphs |
| MIO | Montaż Instalacji Okrętowej | Assembly of Ship Equipment |
| MIOC | Miejski Inspektorat Obrony Cywilnej | Urban Inspectorate for Civil Defense |
| MIR | Młodzieżowe Izby Rolnicze | Youth Agricultural Chambers |
| MIR | Morski Instytut Rybacki | Maritime Fisheries Institute |
| MIT | Morski Instytut Techniczny | Maritime Engineering Institute |
| mjr | major | major [military rank]; use maj.] |
| MK | Miejski Komitet | City Committee [see also KM] |

| | | |
|----------|--|---|
| MK | Ministerstwo Kolei | Ministry of Railroads |
| MK | Ministerstwo Komunikacji | Ministry of Transportation |
| MKE | Miejskie Koleje Elektryczne | Municipal Electrical Railroads |
| MKETO | Międzynarodowa Komisja ds. Elektronicznej Techniki Obliczeniowej | International Electronic Computer Equipment Commission |
| MK FJN | Miejski Komitet Frontu Jedności Narodu | National Unity Front City Committee |
| MKFN | Miejski Komitet Frontu Narodowego | Municipal Committee of the People's Front |
| MKIolimp | Międzynarodowy Komitet Igrzysk Olimpijskich | International Olympic Committee |
| MKiS | Ministerstwo Kultury i Sztuki | Ministry of Culture and Art |
| MKK | Międzyzakładowy Komitet Koordynacyjny (Solidarności) | Interfactory Coordinating Committee (of Solidarity) |
| MKKF | Miejski Komitet Kultury Fizycznej | Municipal Committee on Physical Fitness |
| MKKFiT | Miejski Komitet Kultury Fizycznej i Turystyki | City Committee for Physical Fitness and Tourism |
| MKKiN | Międzynarodowa Komisja Kontroli i Nadzoru | International Commission for Control and Supervision |
| MKKP | Miejska Komisja Kontroli Partyjnej | City Party Control Commission |
| MKL | Miejska Komisja Lokalowa | Municipal Housing Commission |
| MKL | Muzeum Kultur Ludowych | Folk Culture Museum |
| MKO | Międzyregionalna Komisja Obrony (Solidarności) | Inter-Regional Commission for the Defense (of Solidarity) |

| | | |
|-------|--|---|
| MKO | Międzynarodowy Komitet Oświęcimski | International Committee of [Former Inmates of] Auschwitz |
| MKO | Międzyzakładowy Komitet Organizacyjny | Interfactory Organizational Committee |
| MKO1 | Międzynarodowy Komitet Olimpijski | International Olympic Committee |
| MKOW | Miejski Komitet Odbudowy Warszawy | Municipal Committee on the Rebuilding of Warsaw |
| MKP | Międzyzakładowa Komisja Porozumiewawcza (Solidarności) | Regional Coordinating Commission (of Solidarity) |
| MKP | Ministerstwo Kontroli Państwowej | Ministry of State Control |
| MKPG | Miejska Komisja Planowania Gospodarczego | Municipal Commission on Economic Planning |
| MKPik | Międzynarodowy Klub Prasy i Książki | International Press and Book Club |
| MKPS | Miejska Komisja Porozumienia Społecznego | Municipal Commission for Social Conciliation |
| MKR | Międzyzakładowa Komisja Robotnicza | Interfactory Workers Commission |
| MKRMB | Międzynarodowa Komisja Rybołówstwa Morza Bałtyckiego | International Commission for Baltic Sea Fisheries |
| MKS | Międzydzielnicowy Komitet Strajkowy | Interdistrict Strike Committee |
| MKS | Międzydzielnicowy Komitet Solidarności | Interdistrict Solidarity Committee |
| MKS | Międzyszkolny Klub Sportowy | Inter-School Sports Club |
| MKS | Międzyzakładowy Komitet Strajkowy | Interfactory Strike Committee [Solidarity era; predecessor of MKZ] |

| | | |
|-----------|--|--|
| MKS | Milicyjny Klub Sportowy | Militia Sports Club |
| MKTiR | Międzyzakładowy Klub Techniki i Racjonalizacji | Inter-Plant Technology and Rationalization Club |
| m. kw. | metr kwadratowy | square meter |
| MKWZZ | Międzynarodowa Konferencja Wolnych Związków Zawodowych | International Conference of Free Trade Unions |
| MKZ | Międzyzakładowy Komitet Założycielski | Interfactory Founding Committee [Solidarity era; successor to MKS; groups which eventually became regional chapters of NSZZ Solidarity] |
| ML | Ministerstwo Leśnictwa | Ministry of Forestry |
| MLA | maszyna licząco- analityczna | calculator, computer |
| mld | miliard | billion |
| MLiPD | Ministerstwo Leśnictwa i Przemysłu Drzewnego | Ministry of Forestry and the Wood Products Industry |
| mln | milion | million |
| ML | Ministerstwo Łączności | Ministry of Communications |
| mł. | młodszy | junior, younger |
| mł. chor. | młodszy chorąży | junior warrant officer |
| młp. | małopolski | of Little Poland |
| MM | mieszanka mineralna | mineral mixture |
| mm | mila morska | nautical mile [use n.m.] |
| MM, mm | Młode Małżeństwa | young married couples |
| mn. | mnoga | plural |

| | | |
|--------------------|---|--|
| MN | Muzeum Narodowe | National Museum |
| m npm, m n.p.m. | metrów nad poziomem morsza | meters above sea level |
| MNSWiT | Ministerstwo Nauki, Szkolnictwa Wyższego, i Techniki | Ministry of Science, Higher Education and Technology |
| MO | Milicja Obywatelska | Citizens Militia |
| MO | Ministerstwo Odbudowy | Ministry of Reconstruction |
| MO | Ministerstwo Oświaty | Ministry of Education |
| MOD | Międzynarodowa Organizacja Dziennikarska | International Journalists Organization |
| MOiSW | Ministerstwo Oświaty i Szkolnictwa Wyższego | Ministry of Education and Higher Schools |
| MOiW | Ministerstwo Oświaty i Wychowania | Ministry of Education and General Instruction |
| Mołd. SRR | Mołdawska Socjalistyczna Republika Radziecka | Moldavian Soviet Socialist Republic |
| MON | Ministerstwo Obrony Narodowej | Ministry of National Defense |
| MONAR | Młodzieżowy Ruch Na Rzecz Przeciwdziałania Narkomanii | Young Peoples Movement To Combat Drug Addiction |
| Mon. Pol. | Monitor Polski | Polish Monitor [journal of laws] |
| MOP | Międzynarodowa Organizacja Pracy | International Labor Organization |
| MOPIW | Miejski Ośrodek Pracy Ideowo-Wychowawczej | Municipal Center for Ideological- Educational Work |
| MOPP | Międzyszkolny Ośrodek Prac Pozalekcyjnych | Inter-School Center for Extracurricular Work |

| | | |
|-------------|---|--|
| MOPP | Miejski Ośrodek Propagandy Partyjnej | City Party Propaganda Center |
| MOPR | Międzynarodowa Organizacja Pomocy Rewolucjonistom | International Red Aid |
| MORP | Metodyczny Ośrodek Racjonalizacji Produkcji | Production Rationalization Methods Center |
| MOSiZN | Ministerstwo Ochrony Środowiska i Zasobów Naturalnych | Ministry of Environmental Protection and Natural Resources |
| MOSTiW | Miejski Ośrodek Sportu, Turystyki i Wypoczynku | Municipal Sports, Touring, and Rest Center |
| "Mostostal" | [Państwowe Przedsiębiorstwo Budowy Mostów i Konstrukcji Stalowych] | State Enterprise for Bridge Building and Steel Structures |
| MOSZNiL | Ministerstwo Ochrony Środowiska, Zasobów Naturalnych i Leśnictwa | Ministry of Environmental Protection, Natural Resources, and Forestry |
| MOZ | Międzyzakładowa Organizacja Związkowa | Inter-Factory Labor Union Organization |
| MOZ | Miejscowa Organizacja Związkowa | Local Labor Union Organization |
| MP, mp | Mały Popyt | small order [used exclusively in hard- currency auctions; brokers will combine several MP into a large order] |
| m.p. | miasto powiatowe | powiat city |
| MP | miejsce pieczęci | place of printing |
| MP | Ministerstwo Przemysłu | Ministry of Industry |
| MP | Monitor Polski | [journal of laws] |

| | | |
|------------------|--|--|
| MPA | Miejskie Przedsiębiorstwo Autobusowe | Municipal Transit Enterprise |
| MPC (or) MPCh | Ministerstwo Przemysłu Chemicznego | Ministry of the Chemical Industry |
| MPC | Ministerstwo Przemysłu Ciężkiego | Ministry of Heavy Industry |
| MPChIL | Ministerstwo Przemysłu Chemicznego i Lekkiego | Ministry of the Chemical and Light Industry |
| MPDiP | Ministerstwo Przemysłu Drzewnego i Papierniczego | Ministry of the Lumber and Paper Industry |
| MPDiRz | Ministerstwo Przemysłu Drobnego i Rzemiosła | Ministry of Small- Scale and Handicraft Industry |
| MPEC | Miejskie Przedsiębiorstwo Energetyki Ciepłej | Municipal Thermoelectric Power Enterprise |
| MPGK | Miejskie Przedsiębiorstwa Gospodarki Komunalnej | Municipal Enterprises of Communal Economy |
| MPGM | Miejskie Przedsiębiorstwo Gospodarki Mieszkaniowej | Municipal Enterprise for Housing Management |
| MPGR | Ministerstwo Państwowych Gospodarstw Rolnych | Ministry of State Farms |
| MPH | Ministerstwo Przemysłu i Handlu | Ministry of Industry and Trade |
| MPI | Miejskie Przedsiębiorstwo Instalacji | Municipal Installations Enterprise |
| MPiH | [see MPH] | |
| MPiK | Międzynarodowa Prasa i Książka | International Press and Book (club) |
| MPiOS | Ministerstwo Pracy i Opieki Społecznej | Ministry of Labor and Social Welfare |
| MPiPS | Ministerstwo Pracy i Polityki Socjalnej | Ministry of Labor and Social Policy |

| | | |
|---------|---|--|
| MPiT | Ministerstwo Poczty i Telegrafów | Ministry of Posts and Telegraph |
| MPK | Miejskie Przedsiębiorstwo Komunikacyjne | Municipal Transit Enterprise |
| MPL | Ministerstwo Przemysłu Lekkiego | Ministry of Light Industry |
| MPL-R | Mongolska Partia Ludowo-Rewolucyjna | Mongolian People's Revolutionary Party |
| MPM | Ministerstwo Przemysłu Maszynowego | Ministry of the Machine Building Industry |
| MPM | Ministerstwo Przemysłu Metalowego | Ministry of the Metal Industry |
| MPMB | Ministerstwo Przemysłu Materiałów Budowlanych | Ministry of the Building Materials Industry |
| MPMiM | Ministerstwo Przemysłu Mięsnego i Mleczarskiego | Ministry of Meat and Dairy Industry |
| MPO | Miejskie Przedsiębiorstwa Ogrodnicze | Municipal Garden Enterprises |
| MPO | Miejskie Przedsiębiorstwo Oczyszczania | Municipal Sanitation Enterprise |
| MPOM | Miejskie Przedsiębiorstwo Oczyszczania Miasta | Municipal Sanitation Enterprise |
| m. pow. | miasto powiatowe | powiat city |
| MPPiSS | Ministerstwo Pracy, Płac i Spraw Socjalnych | Ministry of Labor, Wages, and Social Service Affairs |
| MPRB | Miejskie Przedsiębiorstwo Remontowo-Budowlane | Municipal Repair and Construction Enterprise |
| MPRB | Miejskie Przedsiębiorstwo Robot Budowlanych | Municipal Construction Enterprise |

| | | |
|--------|--|--|
| MPRD | Miejskie Przedsiębiorstwo Robót Drogowych | Municipal Road Construction Enterprise |
| MPRDIM | Miejskie Przedsiębiorstwo Robót Drogowych i Mostowych | Municipal Road and Bridge Construction Enterprise |
| MPRI | Miejskie Przedsiębiorstwo Robót Inżynieryjnych (dawna "Metrobudowa") | Municipal Engineering Enterprise (formerly "Metrobudowa") |
| MPRIS | Ministerstwo Przemysłu Rolnego i Spożywczego | Ministry of the Agricultural and Food Industry |
| MPR-P | Miejskie Przedsiębiorstwo Rozbiórkowo-Porządkowe | Municipal Demolition and Disposal Enterprise |
| MPRWIK | Miejskie Przedsiębiorstwo Robót Wodociągowych i Kanalizacyjnych | Municipal Water Supply and Sewer Construction Enterprise |
| MPS | materiały pędne i smary | petroleum, oil, lubricants [use POL] |
| MPSIS | Ministerstwo Przemysłu Spożywczego i Skupu | Ministry of the Food Industry and Procurement |
| MPT | Miejskie Przedsiębiorstwo Taksówek (also given as Miejskie Przedsiębiorstwo Taksówkowe) | Municipal Taxicab Enterprise |
| MPW | Ministerstwo Przekształceń Własnościowych | Ministry of Ownership Transformation [also called Ministry of Privatization] |
| MR | Ministerstwo Rolnictwa | Ministry of Agriculture |
| MRIGZ | Ministerstwo Rolnictwa i Gospodarki Żywnościowej | Ministry of Agriculture and the Food Industry |

| | | |
|---------|---|--|
| MRiRR | Ministerstwo Rolnictwa i Reform Rolnych | Ministry of Agriculture and Agriculture Reforms [pre-WW II] |
| MRK "S" | Międzyzakładowy Robotniczy Komitet Solidarności | Interfactory Workers Committee of Solidarity |
| MRKF | Międzyzwiązkowa Rada Kultury Fizycznej | Inter-Union Council of Physical Fitness |
| MRKP | Miejska Rada Konsultacyjno- Programowa | City Consultation- Programs Council [of PRON] |
| MRL | Mongolska Republika Ludowa | Mongolian People's Republic |
| MRLiGŻ | Ministerstwo Rolnictwa, Leśnictwa i Gospodarki Żywnościowej | Ministry of Agriculture, Forestry, and Food Industries |
| MRN | Miejska Rada Narodowa | Municipal People's Council |
| MRW | Ministerstwo Rynku Wewnętrznego | Ministry of Domestic Trade |
| MRWCz | Muzeum Regionalne w Częstochowie | Częstochowa Regional Museum |
| MS | Ministerstwo Skupu | Ministry of Procurement |
| MS | Ministerstwo Sprawiedliwości | Ministry of Justice |
| MSM | Międzyzakładowa Spółdzielnia Mieszkaniowa | Interfactory Housing Cooperative |
| MSM | Młodzieżowa Spółdzielnia Mieszkaniowa | Youth Housing Cooperative |
| MSP | Międzywojewódzkie Szkoły Partyjne | Inter-Voivodship Party Schools |
| m.st. | miasto stołeczne | capital (city) |
| MST | Międzynarodowa Sieć Teleinformatyczna | International Data Communications Network |

| | | |
|----------|--|---|
| MSW | Miejski Sztab Wojskowy | City Military Headquarters |
| MSW | Ministerstwo Spraw Wewnętrznych | Ministry of Internal Affairs |
| MSW | Ministerstwo Szkolnictwa Wyższego | Ministry of Higher Education |
| MSWiN | Ministerstwo Szkół Wyższych i Nauki | Ministry of Higher Schools and Science |
| MSZ | Ministerstwo Spraw Zagranicznych | Ministry of Foreign Affairs |
| m. szesc | metr sześcienny | cubic meter |
| MŚl | Muzeum Śląskie | Silesian Museum |
| MTDiL | Ministerstwo Transportu Drogowego i Lotniczego | Ministry of Road and Air Transportation |
| MTDW | Morski Teatr Działań Wojennych | Naval Theater of Operations |
| MTiGM | Ministerstwo Transportu i Gospodarki Morskiej | Ministry of Transportation and Maritime Economy |
| MTK | Międzynarodowe Targi Książki | International Book Fair |
| MTP | Międzynarodowe Targi Poznańskie | Poznan International Fair |
| MTS | Międzynarodowy Trybunał Sprawiedliwości | International Court of Justice [use ICJ] |
| MTS | Międzynarodowy Tydzień Studenta | International Students Week |
| MTWS | Międzynarodowe Towarzystwo Wagonów Sypialnych | International Pullman Car Association |
| MTŻiŁ | Ministerstwo Transportu, Żeglugi i Łączności | Ministry of Transport, Navigation, and Communications |
| MUB | Miejski Urząd Bezpieczeństwa | Municipal Security Office |

| | | |
|---------|---|--|
| MUR | Morski Urząd Rybacki | Deep Sea Fishing Administration |
| muz. | muzyczny, muzyka | musical, music |
| MW | Marynarka Wojenna | (Polish) Navy |
| m.w. | miasto wydzielone | incorporated city |
| MW | Młodzież Walcząca | Fighting Youth |
| MWG | Międzynarodowa Współpraca Geofizyczna | International Geophysical Cooperation |
| MWGzZ | Ministerstwo Współpracy Gospodarczej z Zagranicą | Ministry of Foreign Economic Cooperation |
| m. woj. | miasto wojewódzkie | voivodship seat |
| Mx | Wytwórnia Maszyn Nr. x | Machine-Building Plant No. x |
| MZ | Ministerstwo Zdrowia | Ministry of Health |
| MZ | Muzeum Ziemi | Geological Museum |
| MZBM | Miejski Zarząd Budynków Mieszkalnych | Municipal Administration of Residential Buildings |
| MZiOS | Ministerstwo Zdrowia i Opieki Społecznej | Ministry of Health and Social Welfare |
| MZK | Miejskie Zakłady Komunikacyjne | Municipal Transportation Establishments |
| MZKGG | Międzykomunalne Zakłady Komunikacyjne Gdańsk-Gdynia | Gdańsk-Gdynia Intercity Transportation Establishment |
| MZM | miejski zakład mleczarski | municipal dairy |
| MZO | Ministerstwo Ziem Odzyskanych | Ministry of Recovered Territories |
| MZPD | Międzynarodowe Zrzeszenie Prawników Demokratów | International Association of Democratic Lawyers |

| | | |
|-------|---|--|
| MZPUK | Miejski Zarząd Przedsiębiorstw i Urządzeń Komunalnych | City Administration of Municipal Enterprises and Establishments |
| MZS | Międzynarodowy Związek Spółdzielczy | International Cooperative Union |
| MZS | Międzynarodowy Związek Studentów | International Union of Students |
| MZSM | Międzynarodowe Zawody Sportowe Młodzieży | International Youth Sports Competitions |
| MŻ | Ministerstwo Żeglugi | Ministry of Shipping |

N

| | | |
|-----------------|---|--|
| n., n/ | nad | On [in geog. names] |
| n. | nazwa | name |
| n. | netto | net |
| n | niedziela | Sunday |
| N | Nowy | New [in geog. names] |
| nacz. | naczelnik | chief, head |
| nacz. | naczelny | main, principal, chief |
| nad. | nadawca | sender; from [on a letter] |
| nadzw. | nadzwyczajny | extraordinary, exceptional |
| nagł. | nagłówek | heading |
| nakł. | nakład nakładem | issue; circulation published by |
| NAL NRD | Niemiecka Armia Ludowa Niemieckiej Republiki Demokratycznej | German People's Army of the German Democratic Republic |
| na pr. rkpsu | na prawach rękopisu | manuscript rights |
| nar. | narodowy | national |
| nast. | następny | next |
| nazw. | nazwisko | last name |
| NBIMOD | Naukowo-Badawczy Instytut Mechanicznej Obrobki Drewna | Research Institute of the Mechanical Finishing of Lumber |
| NBIW | Naukowo-Badawczy Instytut Włókienniczy | Textile Scientific Research Institute |
| NBP | Narodowy Bank Polski | National Bank of Poland |

| | | |
|--------|---|--|
| NCBN | Narodowe Centrum Badań Naukowych | National Scientific Research Center |
| NCPS | Narodowy Czyn Pomocy Szkołe | National Action to Aid Schools |
| ND | Naczelna Dyrekcja | Main Directorate, Central Administration |
| ND | Naczelne Dowództwo | High Command |
| ND | Narodowa Demokracja | National Democracy/Democrats [pre-WW II, known as "endecki"; ND reactivated as a party in 1989] |
| nd | niedostatecznie | unsatisfactory [school grade] |
| NDA | Naczelna Dyrekcja Administracyjna | Chief Executive Administration |
| NDAP | Naczelna Dyrekcja Archiwów Państwowych | Central Administration of State Archives |
| NDB | Naczelna Dyrekcja Bibliotek | Central Administration of Libraries |
| NDMiOZ | Naczelna Dyrekcja Muzeów i Ochrony Zabytków | Central Administration of Museums and the Protection of Historical Relics |
| NDO | Naczelna Dyrekcja Ogólna | Chief General Administration |
| NDT | Naczelna Dyrekcja Techniczna | Chief Technical Administration |
| NDWP | Naczelne Dowództwo Wojska Polskiego | Supreme Command of the Polish Armed Forces |
| n.e. | naszej ery | of our era [use A.D.] |
| NFE | Niezależna Federacja Ekologiczna | Independent Ecological Federation (founded in Warsaw in 1991) |

| | | |
|-------|---|---|
| NFMS | Niezależna Federacja Młodzieży Szkolnej | Independent Federation of School-Age Youth |
| NFOS | Narodowy Fundusz Ochrony Środowiska | National Fund for Environmental Protection |
| NFOZ | Narodowy Fundusz Ochrony Zdrowia | National Health Protection Fund |
| NFP | Narodowy Front Polski | Polish National Front (founded Sep 89, registered Nov 91) |
| NFW | Narodowy Front Wyzwolenia | National Liberation Front [of Vietnam] |
| NFWWP | Narodowy Front Wyzwolenia Wietnamu Południowego | South Vietnam National Liberation Front |
| NH | Nowa Huta [przedsiębiorstwo państwowe] | Nowa Huta [state enterprise] |
| NIA | Naczelna Izba Aptekarska | Chief Pharmacy Chamber |
| NiD | Niepodległość i Demokracja | Independence and Democracy [political movement] |
| niem. | niemiecki | German |
| NIK | Najwyższa Izba Kontroli | Supreme Chamber of Control |
| NIL | Naczelna Izba Lekarska | Main Medical Office |
| NILW | Naukowy Instytut Lekarsko-Weterynaryjny | Scientific Institute of Veterinary Medicine |
| nin. | niniejszy | present |
| niz. | nizina | lowland (plain) |
| NK | Naczelny Komitet | Chief Committee |
| NK | "Nasza Księgarnia" (Instytut Wydawniczy) | "Our Book-shop" (Publishing Institute) [use Polish term] |

| | | |
|------------------|--|--|
| NKW | Naczelny Komitet Wykonawczy | Chief Executive Committee |
| NKW | Narodowy Komitet Wyzwolenia | National Liberation Committee |
| NKW PSL | Naczelny Komitet Wykonawczy Polskiego Stronnictwa Ludowego | Chief Executive Committee of the Polish Peasant Party |
| NKW SD | Naczelny Komitet Wykonawczy Stronnictwa Demokratycznego | Chief Executive Committee of the Democratic Party |
| NKW ZSL | Naczelny Komitet Wykonawczy Zjednoczonego Stronnictwa Ludowego | Chief Executive Committee of the United Peasant Party |
| NK ZSL | Naczelny Komitet Zjednoczonego Stronnictwa Ludowego | United Peasant Party Chief Committee |
| nlb. | nadliczbowy | supernumerary |
| n.o. | naukowo-oświatowy | scientific- educational |
| NOL | niezidentyfikowany obiekt latający | unidentified flying object [use UFO] |
| NOMO | Nieetatowe Oddziały Milicji Obywatelskiej | Reserve Detachments of the Citizens Militia [ZOMO reinforcement] |
| NOP | Narodowe Odrodzenie Polski | National Rebirth of Poland |
| NOR "O-P-W" | Narodowa Organizacja Rzeczypospolitej "Orzeł- Prawda-Wolność" | National Organization of the Republic "Eagle-Truth-Freedom" (registered Jan 91) |
| NOT | Naczelna Organizacja Techniczna | Chief Technical Organization |
| NOW | Narodowa Organizacja Wojskowa | National Military Organization |
| NOW (or) NOWA | Niezależna Oficyna Wydawnicza | Independent Publishing House |
| np. | na przykład | for example, e.g. |

| | | |
|-----------------|--|--|
| NPCh | Niezależna Partia Chłopska | Independent Peasant Party |
| NPCP | Naukowo-Produkcyjne Centrum Półprzewodników | Semiconductor Research and Manufacturing Center |
| NPG | Narodowy Plan Gospodarczy | National Economic Plan |
| npl | nieprzyjaciół | enemy, opponent |
| npm, n.p.m. | nad poziomem morza | above sea level |
| NPOS | Narodowy Program Ochrony Środowiska | National Environmental Protection Program |
| NPPS | Niezależna Polska Partia Socjalistyczna | Independent Polish Socialist Party (founded Oct 89 as Polish Socialist Labor Party, registered as NPPS Feb 90) |
| NPRSP | Narodowa Pożyczka Rozwoju Sił Polski | National Loan for the Development of Poland's Resources |
| NPS | Narodowa Pożyczka Stabilizacyjna | National Stabilization Loan |
| NPSG | Narodowy Plan Socjalno- Gospodarczy | National Socioeconomic Plan |
| NPZ | Narodowy Program Zdrowia | National Health Program |
| NR | Naczelna Rada | Main Council |
| Nr., nr., nr | numer | number, issue [use No.] |
| NRA | Naczelna Rada Adwokacka | Executive Attorneys Council |
| NRD | Niemiecka Republika Demokratyczna | German Democratic Republic [use GDR] |
| NRF | Niemiecka Republika Federalna | Federal Republic of Germany [use FRG] |
| NRH | Naczelna Rada Harcerska | National Scouting Council |

| | | |
|---------|--|--|
| NRH | Niezależny Ruch Harcerski | Independent Scouting Movement |
| NRKiFR | Narodowa Rada Kultury i Fundusz Rozwoju | National Council of Culture and the Cultural Development Fund |
| NFK | Narodowa Rada Kultury | National Council for the Arts |
| NRL | Naczelna Rada Lekarska | Main Medical Council |
| NRL | Niezależny Ruch Ludowy | Independent Peasant Movement |
| NRL "S" | Niezależny Ruch Ludowy "Solidarność" | Independent Peasant Solidarity Movement |
| NROW | Naczelna Rada Odbudowy Warszawy | Chief Council for the Reconstruction of Warsaw |
| NROW | Naczelna Rada Organizowania Wystaw | Chief Council for the Organization of Exhibitions |
| NRS | Naczelna Rada Spółdzielcza | Chief Council of Cooperatives |
| NRZK | Naczelna Rada Zrzeszeń Kupieckich | Chief Council of Merchant Association |
| NRZPHiU | Naczelna Rada Zrzeszeń Prywatnego Handlu i Usług | Chief Council of Private Trade and Service Associations |
| NSA | Naczelny Sąd Administracyjny | Supreme Administrative Court |
| NSH | Nadmorska Spółdzielnia Hydrotechników | Coastal Region Hydraulic Engineers Cooperative |
| NSLS | naziemna stacja łączości satelitarnej | satellite communications ground station |
| NSM | Nauczycielska Spółdzielnia Mieszkaniowa | Teachers Housing Cooperative |

| | | |
|-----------------------|---|---|
| N.-S.O.S. | Niezależne Stowarzyszenie Odpowiedzialności i Sprawiedliwości | Independent Association for Responsibility and Justice (founded in Warsaw 1991) |
| NSP | Narodowy Spis Powszechny | National General Census |
| NSPJ | Niemiecka Socjalistyczna Partia Jednocza | Socialist Unity Party [East German; use SED] |
| NSPP | Niezależna Suwerenna Partia Pracy | Independent and Sovereign Labor Party (founded Dec 81, registered Dec 89) |
| NSS | naziemna stacja satelitarna | satellite ground station |
| NSZ | Narodowe Siły Zbrojne | National Armed Forces [obsolete] |
| NSZZ "Solidarność" | Niezależne Samorządne Związki Zawodowe "Solidarność" | Independent Self- Governing Trade Union "Solidarity" [do not expand NSZZ] |
| NSZZ RI "S" (or) | NSZZ Rolników Indywidualnych "S" | NSZZ Individual Farmers "Solidarity" [use "Rural Solidarity"] |
| nt. | na temat | on the subject (of) |
| Nt., n-tto | netto | net |
| NTA | Najwyższy Trybunał Administracyjny | Supreme Administrative Tribunal |
| NTN | Najwyższy Trybunał Narodowy | Supreme National Tribunal |
| NTP | Naukowe Towarzystwo Pedagogiczne | Pedagogical Learned Society |
| NTP | Normatywy Techniczne Projektowania | technical design standards |
| NUMS | Niezależna Unia Młodzieży Szkolnej | Independent Union of School Children |

| | | |
|-----------|---|--|
| NW | Naczelny Wódz | commander-in-chief |
| nw., n.w. | nizej wymieniony | (mentioned) below |
| NZ | Narody Zjednoczone | United Nations [use U.N.] |
| NZK | Naczelny Zarząd Kolei | Chief Executive Board of the Railroad Industry |
| NZS | Niezależne Zrzeszenie Studentów | Independent Association of [University] Students |
| NZSP | Niezależne Zrzeszenie Studentów Polskich | Independent Association of Polish University Students |
| NZUO | Nabyty Zespół Upośledzenia Odporności | Acquired Immune Deficiency Syndrome [use AIDS] |
| NZW | Naczelny Zarząd Wydawnictw | Main Publishing Office |
| NZZMO | Niezależny Związek Zawodowy Milicji Obywatelskiej | Independent Trade Union of Citizens Militia (founding committee Nov 89) |

| | | |
|---------|--|---|
| o. | ocean | ocean |
| o. | ojciec | Father (priestly title) |
| ob. | obywatel, obywatelka | citizen |
| ob. | obacz | see, cf. |
| OB | odczyn biernackiego | erythrocyte sedimentation rate |
| OBET | Osrodek Badawczy Ekonomiki Transportu | Transportation Industry Economics Research Center |
| OBiDN | Osrodek Bibliografii i Dokumentacji Naukowej | Center for Bibliography and Scientific Documentation |
| obj. | objętość | size, volume |
| OBKiS | Osrodek Badań i Kontroli Środowiska | Environmental Monitoring and Testing Center |
| OBN | Osrodek Badań Naukowych | Scientific Research Center |
| OBO | Oddział Budowy Osiedli | Branch of Settlement Construction |
| ob, ob. | obywatele | citizens |
| OBOP | Osrodek Badań Opinii Publicznej | Center for Research on Public Opinion [under Polish Radio and TV (PRiTV); not to be confused with CBOS] |
| OBOPiSP | Osrodek Badania Opinii Publicznej i Studiów Programowych | Center for Public Opinion Research and Program Studies |
| OBOS | Osrodek Badania Opinii Społecznej | Social Opinion Research Center |

| | | |
|-------------|---|---|
| OBP | Osrodek Badan Prasoznawczych | Center for Press Research (in Krakow) |
| OBR | Osrodek Badawczo- Rozwojowy | Research and Development Center |
| OBRAPC | Osrodek Badawczo- Rozwojowy Automatyzacji Procesow Chemicznych "Chemoautomatyka" | "Chemoautomatyka" R&D Center for the Automation of Chemical Engineering Processes |
| OBREUS | Osrodek Badawczo- Rozwojowy Elektronicznych Układow Specjalizowanych | Specialized Electronic Systems Research and Development Center "Mera- OBREUS" (Torun) |
| OBRI | Osrodek Badawczo- Rozwojowy Informatyki | Computer Science Research and Development Center |
| OBS | Osrodek Badan Spolecznych (NSZZ "Solidarnosc") | (Solidarity) Center for Social Research |
| OC | obrona cywilna | civil defense |
| oc. | ocean | ocean |
| oc | odpowiedzialnosc cywilna | civil responsibility (personal liability insurance for motorists) |
| ODDW | Okregowa Dyrekcja Drog Wodnych | Inland Waterways District Administration |
| oddz. | oddzial | branch, section, department |
| ODiIN, ODIN | Osrodek Dokumentacji i Informacji Naukowej (PAN) | Center for Documentation and Scientific Information (of PAN) |
| ODISS | Osrodek Dokumentacji i Studiow Spolecznych | Center for Documentation and Social Studies [affiliated with Catholic publication ŁAD] |

| | | |
|---------|---|--|
| ODK | Okręgowa Dyrekcja Kolejowa | District Railroad Administration |
| ODKK | Ośrodek Doskonalenia Kadr Kierowniczych | Center for Raising the Qualifications of Management Cadres |
| ODKO | Ośrodek Doskonalenia Kadr Oświatowych | Center for the Improvement of Teaching Personnel |
| ODOOS | Ośrodek Dokumentacji Obrabiarek i Obróbki Skrawaniem | Machine Tool and Machining Documentation Center |
| odp. | odpowiedzialny | responsible (for) |
| ofic. | oficer, oficerski | officer('s) |
| OG | Oddział Główny | Main Branch |
| og. | ogólny | general |
| ogn. | ogniomistrz | (artillery) sergent |
| ogródn. | ogrodnictwo, ogrodniczy | gardening, horticulture |
| OHP | Ochotnicze Hufce Pracy | Volunteer Labor Brigades |
| OIGPE | Okręgowy Inspektorat Gospodarki Paliwowo-Energetycznej | District Fuel and Power Management Inspectorate |
| OIK(i)P | Ośrodek Informacji i Kultury Polskiej | Center for Polish Information and Culture [in Moscow] |
| OINTE | Ośrodek Informacji Naukowej, Technicznej i Ekonomicznej | Scientific, Technical and Economic Information Center |
| OJA | Organizacja Jedności Afrykańskiej | Organization for African Unity [use OAU] |
| OK | Ogólnopolski Komitet | All-Polish Committee |
| ok. | około | approximately, about |

| | | |
|----------|---|---|
| OKB | Ogólnopolski Komitet Bojkotowy | All-Polish National Boycott Committee (founded 12/89, made up of students protesting military education) |
| OK FJN | Ogólnopolski Komitet Frontu Jedności Narodu | All-Polish National Unity Front Committee |
| OKFN | Obwodowy Komitet Frontu Narodowego | District Committee of the People's Front |
| OKFN | Ogólnopolski Komitet Frontu Narodowego | All-Polish Committee of the People's Front |
| OKFP | Oddziałowa Komisja Funduszu Pośmiertnego | Departmental Death Benefit Commission |
| OKK | Okręgowa Komisja Księży | District Commission of Clergy |
| OKO | Oficer Kulturalno- Oświatowy | Culture and Education Officer |
| OKO | Ogólnopolski Komitet Oporu | All-Polish Resistance Committee |
| OKON | Obywatelskie Komitety Odrodzenia Narodowego (formerly: Obywatelskie Komitety Ocalenia Narodowego) | Citizens Committees for National Rebirth (formerly: Citizens Committees for National Salvation) |
| OKOR "S" | Ogólnopolski Komitet Oporu Rolników "Solidarność" | National Farmers Resistance Committee of Solidarity |
| OKP | Obywatelski Klub Parlamentarny | Citizens Parliamentary Club [composed of non- party, Solidarity deputies to the Sejm and the Senate] |
| OKP | Ogólnopolski Komitet Pokoju | National Peace Committee |
| OKR | Okręgowy Klub Racjonalizacji | Regional Rationalization Club |
| okr. | okręg | district |

| | | |
|-------------------------|---|--|
| OK SMW | Okręgowy Komitet Stowarzyszenia Młodzieży Wiejskiej | District Committee of the Association of Peasant Youth |
| OKW | Obwodowa Komisja Wyborcza | District Electoral Commission |
| OKW | Okręgowy Komitet Wyborczy | District Electoral Committee |
| OKWFN | Okręgowy Komitet Wyborczy Frontu Narodowego | District Electoral Committee of the People's Front |
| OKWOM | Ogólnopolski Komitet Współpracy Organizacji Młodzieżowych | All-Polish Committee for the Cooperation of Youth Organizations |
| OKZZ | Okręgowa Komisja Związków Zawodowych (also given as Okręgowy Komitet Związków Zawodowych) | District Commission of Trade Unions (also given as District Committee of Trade Unions) |
| OŁTL im. AM | Oddział Łódzki Towarzystwa Literackiego im. Adama Mickiewicza | Lodz Branch of Adam Mickiewicz Literary Society |
| OM | ośrodek maszynowy | machine station |
| OMTUR (or) OM TUR | Organizacja Młodzieży Towarzystwa Uniwersytetów Robotniczych | Youth Organization of the Society of Workers Universities [i.e., extension courses] |
| O "N" | Organizacja "Niepodległość" | "Independence" Organization |
| ONC | Odrodzenie Narodowe Centrum | Center for National Rebirth (founded Nov 90) |
| ONR | Obóz Narodowo-Radykalny | National-Radical Camp |
| ONSiW | Ośrodek Nauk Społecznych i Wojskowych | Social and Military Science Center |
| ONW | Okręg Naukowy Warszawski | Warsaw Academic District |
| ONZ | Organizacja Narodów Zjednoczonych | United Nations [use U.N.] |

| | | |
|----------|---|---|
| OO., oo. | ojcowie | Brothers [for monks] |
| OOKiDKN | Okręgowe Ośrodki Kształcenia i Dokształcania Kadr Nauczycielskich | District Centers for the Education and Improvement of Teaching Personnel |
| OOKP PKS | Okręgowy Ośrodek Koordynacji Przewozów Państwowa Komunikacja Samochodowa | District Shipping Coordination Center of State Motor Transport |
| OOP | Oddziałowa Organizacja Partyjna | Branch Party Organization |
| OOP | Okręgowa Organizacja Partyjna | District Party Organization |
| OP | Oddział Powiatowy | Powiat Branch |
| OP | okręt podwodny | submarine |
| op. | opat | abbot |
| o.p. | ośrodek produkcji | production center |
| OPA | Organizacja Państw Amerykańskich | Organization of American States [use OAS] |
| OPBM | Okręgowe Przedsiębiorstwa Barów Mlecznych | District Milk Bar Enterprises |
| OPBMAR | obrona przed bronią masowego rażenia | defense against weapons of mass destruction |
| OPDyw | obrona przeciwdywersyjna | defense against unconventional warfare |
| OPHO | Okręgowe Przedsiębiorstwo Handlu Opalem | District Fuel Trade Enterprise |
| OPK | Obrona Powietrzna Kraju | National Air Defense |
| OPKT | obrona przeciwkutowa | antiship defense |
| OPL, opl | obrona przeciwlotnicza | antiaircraft [use AA] defense, air defense [use AD] |

| | | |
|-----------------|--|---|
| OPLot | [See OPL] | |
| OPM | obrona przeciwminowa | antimine defense |
| OPM | Okręgowe Przedsiębiorstwo Miernicze | District Surveying Enterprise |
| OPMO | Oddział Prewencji Milicji Obywatelskiej | Preventive Unit of Citizens Militia (replaces ZOMO) |
| OPO | Ośrodek Przygotowań Olimpijskich | Olympic Training Center |
| OPOLiS | Ośrodek Przetwarzania Obrazów Lotniczych i Satelitarnych | Center for Aviation and Satellite Imagery Processing |
| OPOP | obrona przed okrętami podwodnymi | antisubmarine defense, antisubmarine warfare [use ASW] |
| OPOZ Rz | Okręgowe Przedsiębiorstwa Obrotu Zwierzętami Rzeźnymi | District Slaughter Animal Trade Enterprises |
| OPP | Obrona Powietrzna Państwa | national air defense |
| OPP | ochrona przeciwpożarowa | fire protection |
| OPP | Oddział Prewencyjny Policji | Preventive Police Department (replaces ZOMO) |
| OPPM | Oddział Pierwszej Pomocy Medycznej | first aid medical unit |
| OPPM | Okręgowe Przedsiębiorstwo Przemysłu Mięsnego | District Meat Industry Enterprise |
| opr., oprac. | opracowane opracował | prepared by, compiled by |
| OPSZ | Ośrodek Prac Społeczno- Zawodowych | Center for Socio- Professional Studies |
| opt. | optyka, optyczny | optics, optical |
| OPT | Ośrodek Postępu Technicznego | Center for Technical Advancement |

| | | |
|----------|--|--|
| OPZPHiU | Ogólnopolskie Zrzeszenie Prywatnego Handlu i Usług | All-Polish Private Trade and Services Association |
| OPZZ | Ogólnopolskie Porozumienie Związków Zawodowych | All-Polish Trade Unions Agreement [founded 1984; government-sponsored trade union] |
| Orbis | [See PBP Orbis] | |
| org. | organiczny | organic |
| organ. | organizacja, organizacyjny | organization, organizational |
| ORK | Obywatelska Rada Kultury | Citizens Cultural Council |
| ORKFiSp | Okręgowa Rada Kultury Fizycznej i Sportu | District Council of Physical Fitness and Sports |
| ORMO | Ochotnicza Rezerwa Milicji Obywatelskiej | Volunteer Reserve of Citizens Militia [disbanded Nov 1989] |
| ORP | Okręt Rzeczypospolitej Polskiej | Ship of the Polish Republic |
| ORR | Oddziałowa Rada Robotnicza | Branch Workers Council |
| ORS | obsługa ratalnej sprzedaży | installment purchase service |
| ORW | Organizacja Rodzin Wojskowych | Military Dependents Organization |
| ORWN | Ośrodek Rozpowszechniania Wydawnictw Naukowych | Center for the Dissemination of Scientific Publications |
| ORWN PAN | Ośrodek Rospowszechniania Wydawnictw Naukowych Polskiej Akademii Nauk | Polish Academy of Sciences Publications Dissemination Center |
| oryg. | oryginalny | original |

| | | |
|----------|--|--|
| ORZZ | Okręgowa Rada Związków Zawodowych | District Council of Trade Unions |
| os. | osoba, osób | person, individual |
| os. | osada, osiedle | town, village |
| OSA | Oficerska Szkoła Artylerii | Artillery Officers School |
| OSA | Operacyjny Sztab Antykryzysowy | Operational Crisis Management Staff |
| OSAP | Oficerska Szkoła Artylerii Przeciwpancernej | Antitank Artillery Officers School |
| OSAPlot | Oficerska Szkoła Artylerii Przeciwlotniczej | Antiaircraft Artillery Officers School |
| OSBpanc. | Oficerska Szkoła Broni Pancernej | Armor Officers School |
| OSCz. | Oficerska Szkoła Czołgów | Tank Officers School |
| OSD | Ośrodek Szkolenia Dziennikarskiego | Journalism Educational Center |
| OSF | Odznaka Sprawności Fizycznej | Physical Fitness Badge |
| OSF | Ośrodek Sprawności Fizycznej | Physical Fitness Center |
| osk. | oskarżony, oskarżona | defendant, the accused |
| OSK ... | Ośrodek Szkolenia Kadr ... | Training Center of Personnel in ... |
| OSKOW | Ogólnopolski Szkolny Komitet Odbudowy Warszawy | All-Polish School Committee for the Reconstruction of Warsaw |
| OSL | Oficerska Szkoła Łączności | Signal Officers School |
| OSL | Oficerska Szkoła Lotnicza | Air Force Officers School |

| | | |
|-------|---|---|
| OSM | Okręgowa Spółdzielnia Mleczarska | District Dairy Cooperative |
| OSMW | Oficerska Szkoła Marynarki Wojennej | School for Naval Officers |
| OSN | Orzecznictwo Sądu Najwyższego | Decisions of the Supreme Court |
| OSP | Ochotnicza Straz Pozarna | Volunteer Fire Brigade |
| OSP | Oficerska Szkoła Piechoty | School for Infantry Officers |
| OSP | Ośrodek Szkolenia Partyjnego | Party Training Center |
| OSPT | Ośrodek Szkolnictwa Pocztowo- Telekomunikacyjnego | Postal and Telecommunications Training Center |
| OSR | Oficerska Szkoła Radiotechniczna (Jelenia Góra) | Radio Engineering Officers School (Jelenia Gora) |
| OSRG | Okręgowe Stacje Ratownictwa Górniczego | District Mine Rescue Stations |
| OSS | Oddział Sprzętu Sanitarnego | Sanitary Equipment Branch |
| OSS | Oficerska Szkoła Samochodowa | Motor Transport Officers School |
| Oss. | Wydawnictwo Zakładu Narodowego im. Ossolińskich | Publishing House of the Ossolinski National Institution |
| OST | Oddział Sprzętowo- Transportowy | Equipment and Transportation Department |
| OST | Ośrodek Szkolenia Teatralnego | Center for Drama Training |
| OSTiW | Ośrodek Sportu, Turystyki i Wypoczynku | Sports, Tourism and Recreation Center |
| OSU | Oficerska Szkoła Uzbrojenia | Ordnance Officers School |
| OSU | Okręgowy Sąd Ubezpieczeń Społecznych | District Court of Social Security |

| | | |
|--------------------------|--|--|
| OSWChem | Oficerska Szkoła Wojsk Chemicznych | Chemical Warfare Officers School |
| OSWP | Oficerska Szkoła Wojsk Pancernych | Armored Troop Officers School |
| OSWZ | Oficerska Szkoła Wojsk Zmechanizowanych | Mechanized Troop Officers School |
| OSZ | Okręgowa Składnica Zaopatrzenia | District Supply Depot |
| OSZD | Organizacja Kolei Krajuw Socialistycznych | Railroad Industry Association of the Socialist Countries |
| ośr. ośw., oświat. | ośrodek, ośrodkowy oświata; oświatowy | center, central education, educational |
| OT | obrona terytorialna | territorial defense |
| OT | oddział terenowy | local department, branch, chapter |
| OTiR | Ośrodek Techniki i Racjonalizacji | Technology and Rationalization Center |
| OTK | Obrona Terytorialna Kraju | National Territorial Defense |
| OTK | Obrona Terytorium Kraju | National Defense Command |
| OTV | Ośrodek Telewizyjny | Television Center |
| OUG | Okręgowe Urzędy Górnicze | District Mining Administration |
| OUN | Organizacja Ukraińskich Nacjonalistów | Organization of Ukrainian Nationalists |
| OUPT | Okręgowy Urząd Pocztowo-Telegraficzny (or) Okręgowy Urząd Pocztowy i Telekomunikacyjny | District Post and Telecommunications Office |
| OUS | Okręgowe Urzędy Samochodowe | District Automotive Vehicle Administration |
| OW | okręg wojskowy | military district |

| | | |
|------------------|--|---|
| OWD | Ogólne Warunki Dostaw | general terms of trade [foreign trade in CEMA] |
| OWI | Oddział Wykonawstwa Inwestycyjnego | Capital Project Contracting Department |
| OWKS | Okręgowy Wojskowy Klub Sportowy | District Military Sport Club |
| OWP | Ogólnopolska Wystawa Plastyki | All-Polish Fine Arts Exhibition |
| OWRM | Okręgowe Warsztaty Remontowo-Montażowe | District Repair and Assembly Shops |
| OWSK | Ogólne Warunki Specjalizacji i Kooperacji | General Conditions for Specialization and Cooperation |
| o.w.u. | ogólne warunki ubezpieczenia | general conditions of insurance |
| OZBW | Okręgowy Zarząd Budownictwa Węglowego | District Administration of Coal Industry Construction |
| OZC | Okręgowy Związek Cechów | District Union of Guilds |
| OZH | Ogrodnicze Zakłady Handlowe | Garden Produce Sales Establishments |
| OZH | Ogrodnicze Zakłady Hodowlane | Horticultural Establishments |
| OZK | Oddziały Zaopatrzenia Kolejowego | Railroad Supply Branches |
| OZK | Okręgowy Zarząd Kin | District Movie Theater Administration |
| OZLP | Okręgowy Zarząd Lasów Państwowych | District Administration of State Forests |
| OZN (or) OZON | Obóz Zjednoczenia Narodowego (also given as Obóz Zjednoczenia Ogólno-Narodowego) | National Unity Camp [pre-WW II] |

| | | |
|-----------|---|---|
| OZO | Ośrodek Zmechanizowanych Obliczeń | Mechanized Computation Center |
| OZPGR | Okręgowy Zarząd Państwowych Gospodarstw Rolnych | District Administration of State Farms |
| OZPP | Ogólnopolskie Zrzeszenie Prywatnego Przemysłu | All-Polish Association of Private Industry |
| OZPPChSiR | Ogólnopolskie Zrzeszenie Prywatnego Przemysłu Chemicznego, Spożywczego i Różnych | All-Polish Association of Private Chemical, Food, and Miscellaneous Industries |
| OZR | Oddział(y) Zaopatrzenia Robotniczego | Workers Supply Branch(es) |
| OZR | Ośrodek Zaopatrzenia Robotniczego | Workers Supply Center |
| OZRP | Ogólnopolskie Zgromadzenie Ruchów Pokojowych | National Assembly of Peace Movements |
| OZSM | Okręgowy Związek Spółdzielni Mleczarskich | District Milk Cooperative Union |
| OZZ | Okręgowe Zakłady Zbozowe | District Grain Elevators |

P

| | | |
|----------------|---|--|
| P., p. | pan, pani | Mr., Messrs. |
| p. | patrz | see |
| p. | piątek | Friday |
| p. | piętro | floor, story |
| p. | poniedziałek | Monday |
| p. | porównaj | compare, cf. |
| p. | pułk | regiment |
| p. | punkt | point; item |
| PAA | Państwowa Agencja Atomistyki | National Atomic Energy Agency |
| Pafawag | Państwowa Fabryka Wagonów | State Railroad Car Factory |
| PAFP | Polsko-Amerykański Fundusz Przedsiębiorczości | Polish-American Entrepreneurship Fund (founded July 90) |
| PAG | Państwowy Arbitraż Gospodarczy | State [Office for] Economic Arbitration |
| PAGART, Pagart | Polska Agencja Artystyczna | Polish Art Agency |
| "Paged" | Polska Agencja Drzewna | Polish Lumber Agency |
| PAI | Polska Agencja Informacyjna | Polish Information Agency (joint stock company, formerly Interpress--PAI, as of June 91) |
| PAI | Polska Agencja Interpress | Polish Interpress Agency |
| PAL | Polska Akademia Literatury | Polish Academy of Literature [pre-WW II, reorganized 12/90] |
| pam. | pamiętnik | diary, memoirs |

| | | |
|-------------------|--|--|
| PAM | Pomorska Akademia Medyczna | Pomeranian Medical Academy |
| PAN | Polska Akademia Nauk | Polish Academy of Sciences |
| państw. | państwowy | national, state |
| PAP | Polska Agencja Prasowa | Polish Press Agency |
| PAP | Powiatowe Archiwum Państwowe | Powiat State Archives |
| PAR | Państwowa Administracja Rolna | State Administration of Agriculture |
| PAR (or) "Par" | Polska Agencja Reklamy | Polish Advertising Agency |
| PAR | Powszechna Agencja Reklamy | General Advertising Agency |
| PAR | Przetwórstwo Artykułów Rolnych | Processing of Agricultural Products |
| PARG | Polsko-Amerykańska Rada Gospodarcza | Polish-American Economic Council |
| pas | pułk artylerii samobieżnej | self-propelled artillery regiment |
| PAT | Polska Agencja Telegraficzna | Polish Telegraph Agency |
| PAU | Polska Akademia Umiejętności | Polish Academy of Sciences and Letters [till 1951] |
| PAW | Polska Agencja Wydawnicza | Polish Publishing Agency |
| PA | Instytut Wydawniczy "Pax" | "Pax" Publishing Institute [PAX actually refers to Christian Social Association; see ChSS] |
| PBA | Polska Bibliografia Analityczna | Polish Analytical Bibliography |
| PBE | Państwowe Budownictwo Elektryczne | State Power Engineering |

| | | |
|-------------|--|---|
| PBK | Przedsiębiorstwo Budowy Kopaln | Mine Construction Enterprise |
| PBLK | Przedsiębiorstwo Budowy Linii Kablowych | Cable Line Construction Enterprise |
| PBP | Panstwowe Budownictwo Przemysłowe | State Industrial Construction Enterprise |
| PBP | Powiatowe Biblioteki Pedagogiczne | Powiat School Libraries |
| PBP | Przedsiębiorstwo Budownictwa Przemysłowego | Industrial Construction Enterprise |
| PBP "Orbis" | Polskie Biuro Podrozy "Orbis" | "Orbis" Polish Travel Bureau |
| PBPZ | Polsko-Brytyjskie Przedsiębiorstwo Zeglugowe | Polish-British Shipping Company |
| PBR | Panstwowy Bank Rolny | State Agricultural Bank |
| PBS | Pracownia Badan Społecznych | Social Research Laboratory (located in Sopot) |
| PBSE | Przedsiębiorstwo Budowy Sieci Elektrycznych | Electrical Network Construction Enterprise |
| PBTPH | Polsko-Brytyjskie Towarzystwo Przemysłowo- Handlowe | Polish-British Industrial-Trade Society (founded 1 July 91 by National Chamber of Commerce) |
| PBZPC | Przedsiębiorstwo Budowy Zakładów Przemysłu Ciężkiego | Enterprise for the Construction of Heavy Industry Establishments |
| PC | Porozumienie Centrum | Center Accord (founded 5/90) |
| PCD | Panstwowa Centrala Drzewna | State Lumber Center |

| | | |
|-------------|---|---|
| PCH | Państwowa Centrala Handlowa | State Trade Center |
| PChD | Partia Chrześcijańskich Demokratów | Party of Christian Democrats (founded Dec 90 in Poznan) |
| pchor. | podchorąży | officer cadet |
| PCK | Polski Czerwony Krzyż | Polish Red Cross |
| PCKD | Polski Centralny Komitet Doradczy | Central Polish Advisory Committee |
| PCLPN "Las" | Państwowa Centrala Leśnych Produktów Niedrzewnych "Las" | State Agency of Non-Timber Forest Products "Forest" |
| PCW | polichlorek winylu | polyvinyl chloride [use PVC] |
| PCWF | Państwowa Centrala Wychowania Fizycznego | State Center of Physical Education |
| PCWM | Państwowe Centrum Wyszkozenia Morskiego | State Center for Nautical Education |
| pcz | pułk czołgów | tank regiment |
| pczc | pułk czołgów ciężkich | heavy tank regiment |
| pd. | południe; południowy | south; southern |
| PDD | Państwowy Dom Dziecka | State Children's House |
| PDiBM | Przedsiębiorstwo Detalu i Barów Mlecznych | Milk Retail and Milk Bar Enterprise |
| PDiRz | (Ministerstwo) Przemysłu Drobego i Rzemiosła | (Ministry of) Small Scale and Handicraft Industry |
| PDK | Państwowy Dom Kultury | State House of Culture |
| PDK | Powiatowe Domy Kultury | Powiat Houses of Culture |
| PDM | Państwowa Dyspozycja Mocy | National Power Distribution Control Center |

| | | |
|---------------|--|--|
| PDPD | Pomorska Dywizja Powietrzno-Desantowa | Pomeranian Airborne Division |
| PDPS | Państwowy Dom Pomocy Społecznej | National Welfare Assistance Home |
| PDT | Państwowa Dyrekcja Tramwajowa | State Administration of Streetcars |
| PDT | Państwowy Dom Towarowy | State Department Store |
| PDT | Powszechny Dom Towarowy | General Department Store |
| pd.-wsch. | południowo-wschodni | southeastern |
| pd.-zach. | południowo-zachodni | southwestern |
| Pekachem | Przedsiębiorstwo Konstrukcji Aparatury Chemicznej | Chemical Equipment Designing Enterprise |
| PER | Przedsiębiorstwa Elektryfikacji Rolnictwa | Agriculture Electrification Enterprises |
| PESEL | Powszechny Elektroniczny System Ewidencji Ludności | Public Computerized Census System |
| PET | Przepisy Eksploatacji Technicznej | Rules for Technical Operation |
| "Petrolimpex" | [Państwowe Przedsiębiorstwo Handlu Zagranicznego] | [State Foreign- Trade Enterprise] "Petrolimpex" |
| PEW | Przedsiębiorstwo Eksploatacji Węgla | Coal Mining Enterprises (liquidated as of Jan 90) |
| PEWEX | Przedsiębiorstwo Eksportu Wewnętrznego | Internal-Trade Enterprise "PEWEX" |
| "Pezetcha" | Przemysłowo-Handlowe Zakłady Chemiczne | Industrial and Commercial Chemical Establishments |
| "Pezetgees" | Powiatowy Związek Gminnych Spółdzielni | Powiat Union of Gmina Cooperatives |

| | | |
|-----------|--|---|
| PFAE | Państwowa Fabryka Aparatów Elektrycznych | State Electrical Equipment Factory |
| PFAZ | Państwowy Fundusz Aktywizacji Zawodowej | National Vocational Mobilization and Retraining Fund |
| PFB | Państwowa Filharmonia Bałtycka | State Baltic Philharmonics |
| PFChD | Polskie Forum Chrześcijańsko- Demokratyczne | Polish Christian- Democratic Forum (founded Mar 91 by PAX activists) |
| PFN | Polski Front Narodowy | Polish National Front [nationalistic group, appeared in 1989] |
| PFLCh "O" | Polskie Forum Ludowo- Chrześcijańskie "Ojcowizna" | Polish Peasant-Christian Forum "Patrimony" (founded July 91 after break with PSL) |
| PFPK | Polska Fundacja Promocji Kadr | Polish Foundation for Personnel Advancement |
| PFS | Polska Federacja Sportu | Polish Sports Federation |
| PFSJ | Państwowa Fabryka Sztucznego Jedwabiu | State Artificial Silk Factory |
| PFW | [See Pafawag] | |
| PFZ | Państwowy Fundusz Ziemi | State Land Fund |
| PFZA | Państwowa Fabryka Związków Azotowych (w Chorzowie) | State Nitrogen Compound Factory (in Chorzow) |
| PFZP | Polska Fundacja Zarządzania w Przemśle | Polish Foundation for Management in Industry (founded Oct 90 by Ministry of Industry and Warsaw Polytechnic) |
| PG | Politechnika Gdańska | Gdansk Polytechnical School |

| | | |
|--------|---|---|
| PGG | Przemysł Guzikarsko-Galanteryjny | Haberdashery Goods Industry |
| PGKiM | Przedsiębiorstwo Gospodarki Komunalnej i Mieszkaniowej | Municipal and Residential Services Enterprise |
| PGL | Państwowe Gospodarstwa Leśne | State Forest Properties |
| PGPN | Przedsiębiorstwo Geofizyki Przemysłu Naftowego | Geophysical Enterprise of the Petroleum Industry |
| PGR | Państwowe Gospodarstwa Rolne | State Farms |
| PHS | Przedsiębiorstwo Hurtu Spożywczego | Wholesale Food Enterprise |
| PHSR | Przedsiębiorstwo Handlu Sprzętem Rolniczym | Farm Equipment Trade Enterprise |
| PHZ | Przedsiębiorstwo Handlu Zagranicznego | Foreign Trade Enterprise |
| PIA | Polski Instytut Archeologiczny | Polish Archeological Institute |
| PIBD | Państwowy Instytut Biologii Doświadczalnej | State Institute of Experimental Biology |
| PIBSL | Państwowy Instytut Badania Sztuki Ludowej | State Institute of Folk Art Research |
| "PiD" | "Postęp i Demokracja" | "Progress and Democracy" [conservative movement in PZPR] |
| PIE | Przedsiębiorstwo Instalacji Elektrycznych | Electrical Installations Enterprise |
| PIG | Państwowy Instytut Geologiczny | State Geological Institute |
| PIGM | Państwowa Inspekcja Gospodarki Materiałowej | State Inspectorate for Management of Materials |
| PIGP-E | Państwowy Inspektorat Gospodarki Paliwowo-Energetycznej | National Inspectorate of Fuel and Energy Industries |

| | | |
|---------|--|---|
| PIGPPiH | Polska Izba Gospodarcza Prywatnego Przemysłu i Handlu | Polish Economic Chamber of Private Industry and Trade |
| PIH | Państwowa Inspekcja Handlowa | State Trade Inspectorate |
| PIH | Państwowy Instytut Higieny | State Institute of Hygiene |
| PIHM | Państwowy Instytut Hydrologiczno- Meteorologiczny | State Institute of Hydrology and Meteorology |
| PIHPs | Państwowy Instytut Higieny Psychiczej | State Institute of Mental Hygiene |
| PIHS | Państwowy Instytut Historii Sztuki | State Institute of the History of Art |
| PIHZ | Polska Izba Handlu Zagranicznego | Polish Chamber of Foreign Trade |
| PIK | Państwowy Instytut Książki | State Book Institute |
| PIM | Państwowa Inspekcja Materiałowa | State Inspectorate of Materials |
| PIMat | Państwowy Instytut Matematyczny | State Mathematical Institute |
| PING | Państwowy Instytut Naukowo-Gospodarczy | State Economic Research Institute |
| PINGW | Państwowy Instytut Naukowy Gospodarstwa Wiejskiego | State Research Institute of Rural Economy |
| PIOS | Państwowy Inspektorat Ochrony Środowiska (also given as Państwowa Inspekcja Ochrony Środowiska) | State Environmental Protection Inspectorate |
| PIP | Państwowa Inspekcja Pracy | National Labor Inspectorate |
| PIP | Polski Instytut Prasoznawczy | Polish Press Institute |
| PIPR | Państwowa Inspekcja Produkcji Rolnej | National Agricultural Production Inspectorate |

| | | |
|-------|---|--|
| PIR | Państwowa Inspekcja Radiowa | National Radio Broadcasting Inspectorate |
| PIS | Państwowa Inspekcja Sanitarna | State Sanitary Inspectorate |
| PIS | Państwowa Inspekcja Skupu | State Inspectorate of Procurement |
| PIS | Państwowy Instytut Sztuki | State Institute of Art |
| PIS | Przedsiębiorstwo Imprez Sportowych | Sporting Event Enterprise |
| PISM | Państwowy Instytut Spraw Międzynarodowych (also given as Polski Instytut Spraw Międzynarodowych) | State Institute of International Affairs (also given as Polish Institute of International Affairs) |
| PISS | Polskie Instalacje Siły i Światła | Polish Power and Light Installations |
| PISwŁ | Polski Instytut Socjologiczny w Łodzi | Polish Sociological Institute in Lodz |
| PIT | Państwowy Instytut Telekomunikacyjny | State Telecommunications Institute |
| PIT | Polska Izba Turystyki | Polish Tourism Chamber (founded Jan 90) |
| PIT | Przemysłowy Instytut Telekomunikacji | Industrial Telecommunications Institute |
| PIU | Polska Izba Ubezpieczeń | Polish Insurance Chamber) |
| PIW | Państwowy Instytut Wydawniczy | State Publishing Institute |
| PIWR | Państwowy Instytut Wydawnictw Rolniczych | State Institute of Agricultural Publications |
| PK | Partia Komunistyczna | Communist Party |
| PK | Partia Konserwatywna | The Conservative Party (founded Feb 90) |

| | | |
|---------|---|--|
| PK | Powiatowy Komitet | Powiat Committee |
| PKA | Państwowa Komisja Arbitrażowa | State Arbitration Commission |
| PKC | Państwowa Komisja Cen | State Pricing Commission |
| PKE | Państwowa Komisja Etatów | State Personnel Commission |
| PKE | Polski Klub Ekologiczny | Polish Ecological Club |
| PKE | Polski Klub Ekologiczny | Polish Ecology Club |
| PKF | Polska Kronika Filmowa | Polish Film Chronicle |
| PK FJN | Powiatowy Komitet Frontu Jedności Narodu | National Unity Front Powiat Committee |
| PKiEUWM | Przedsiębiorstwo Konserwacji i Eksploatacji Urządzeń Wodno-Melioracyjnych | Enterprise for the Conservation and Operation of Land Reclamation and Improvement Facilities |
| PKiN | Pałac Kultury i Nauki | Palace of Culture and Learning |
| PKiW | Park Kultury i Wypoczynku | Park for Culture and Recreation |
| PKK | Państwowa Komisja Klasyfikacyjna | State Qualification Commission |
| PKKF | Powiatowy Komitet Kultury Fizycznej | Powiat Committee on Physical Fitness |
| PKKFiT | Powiatowy Komitet Kultury Fizycznej i Turystyki | Powiat Committee for Physical Fitness and Tourism |
| PKKP | Powiatowa Komisja Kontroli Partyjnej | Powiat Party Control Commission |
| PKL | Państwowa Komisja Lokalowa | State Housing Commission |

| | | |
|----------|---|---|
| PKL | Partia Konserwatywno-Liberalna | Conservative-Libertarian Party (founded Oct 90 following break with UPR) |
| PKL | Polskie Koleje Linowe | Polish Funicular Railroads |
| PKLD | Parlamentarny Klub Lewicy Demokratycznej | Parliamentary Club of the Democratic Left (formerly PZPR Deputies Club, founded 2/90) |
| PKN | Polski Komitet Normalizacyjny | Polish Committee on Standardization |
| PKNiM | Polski Komitet Normalizacji i Miar | Polish Committee for Standardization and Measures |
| PKO | Powszechna Kasa Oszczędności | General Savings Bank (for domestic accounts) |
| PKO S.A. | Polska Kasa Opieki | Polish Security Bank Joint Stock Company (associated with foreign accounts and foreign branches) |
| PKO-BP | Polska Kasa Opieki - Bank Państwowy | General Savings Bank-National Bank |
| PKOl | Polski Komitet Olimpijski | Polish Olympic Committee |
| PKOP | Polski Komitet Obronców Pokoju | Polish Committee of Partisans of Peace |
| PKOSCh | Polski Komitet Ochrony Środowiska Człowieka | Polish Committee for Protection of Man's Environment |
| PKP | Parlamentarny Klub Pracy | Labor Parliamentary Club |
| PKP | Polskie Koleje Państwowe | Polish State Railroads |

| | | |
|-------|--|---|
| PKPG | Państwowa Komisja Planowania Gospodarczego (also given as Powiatowa Komisja Planowania Gospodarczego, before 1975) | State Economic Planning Commission (also given as Powiat Economic Planning Commission, before 1975) |
| PKPiW | Przedsiębiorstwo Kolportażu Prasy i Wydawnictw | Press and Publication Circulation Enterprise |
| PKPł | Państwowa Komisja Płac | State Wage Commission |
| PKPR | Państwowa Komisja Planowania Rolniczego | State Commission on Agricultural Planning |
| PKPR | Polski Komitet Pomocy Repatriantom | Polish Committee for Assisting Repatriates |
| PKPR | Polski Korpus Przysposobienia i Rozmieszczenia | Polish Training and Resettlement Corps [in exile] |
| PKPS | Polski Komitet Pomocy Społecznej | Polish Social Assistance Committee |
| PKR | Polski Klub Republikański | Polish Republican Club (founded Mar 90) |
| PKS | Państwowa Komunikacja Samochodowa | State Motor Transport |
| PKS | Państwowa Komunikacja Samolotowa | State Air Transport |
| pkt. | punkt | center, point; item |
| PKU | Powiatowa Komenda Uzupełnień | Powiat Military Reserve Headquarters [before 1975] |
| PKW | Państwowa Komisja Wyborcza | State Electoral Commission |
| PKW | Powiatowy Komitet Wykonawczy | Powiat Executive Committee [before 1975] |
| PKWN | Polski Komitet Wyzwolenia Narodowego | Polish Committee of National Liberation |

| | | |
|-----------|--|---|
| PKWZ | Przedsiębiorstwo Kolportażu Wydawnictw Zagranicznych | Enterprise for the Circulation of Foreign Publications |
| PKW ZSL | Powiatowy Komitet Wykonawczy Zjednoczonego Stronnictwa Ludowego | Powiat Executive Committee of the United Peasant Party |
| pl. | plac | square |
| PL | Porozumienie Ludowe | Peasant Accord (temporary coalition for Oct 91 parliamentary elections) |
| PLAN | Polska Ludowa Akcja Niepodległościowa | Polish People's Independence Movement |
| PLL "LOT" | Polskie Linie Lotnicze "LOT" | Polish Air Lines "LOT" |
| PLMA | Pomoc Lekarska Młodzieży Akademickiej | Medical Aid for University Youth |
| PLO | Państwowe Liceum Okrętowe | State Merchant Marine School |
| PLO | Polskie Linie Oceaniczne | Polish Ocean Lines |
| PLO | Polskie Linie Okrętowe | Polish Merchant Lines |
| plot. | przeciwlotniczy | antiaircraft [use AA] |
| PLP | Państwowe Liceum Pedagogiczne | State Pedagogical School |
| PLP | Partia Ludzi Pracy | Party of Working People (founded Aug 91 in Warsaw) |
| PLPC | Polska Liga Praw Człowieka | Polish League for the Defense of Human Rights |
| plut. | pluton | platoon |
| PLW | Panstwowe Lecznice Weterynaryjne | State Veterinary Hospitals |

| | | |
|------------|--|--|
| płd. | południe; południowy | south; southern |
| płd.-wsch. | południowo-wschodni | southeastern |
| płd.-zach. | południowo-zachodni | southwestern |
| płk. | pułkownik | colonel [use col.] |
| płn. | północ; północny | north; northern |
| płn.-wsch. | północno-wschodni | northeastern |
| płn.-zach. | północno-zachodni | northwestern |
| płw. | połwysep | peninsula |
| pm | pistolet maszynowy | machine pistol [use MP] |
| PMA | Panstwowe Muzeum Archeologiczne | State Archeological Museum |
| PMG | Przeładunki Morskie Gdansk | Gdansk Cargo Handling [Enterprise] |
| PMH | Polska Marynarka Handlowa | Polish Merchant Marine |
| PMRN | Prezydium Miejskiej Rady Narodowej | Presidium of the Municipal Peoples Council |
| PMRW | Panstwowa Muzyczna Rada Wydawnicza | State Musical Publication Council |
| PMS | Panstwowy Monopol Spirytusowy | State Alcohol Monopoly |
| PMS | Polski Monopol Solny | Polish Salt Monopoly |
| PMT | Panstwowy Monopol Tytoniowy (also given as Polski Monopol Tytoniowy) | State Tobacco Monopoly (also given as Polish Tobacco Monopoly) |
| PMW | Polska Marynarka Wojenna | Polish Navy |
| PMZ | Panstwowe Muzeum Zoologiczne | State Zoological Museum |
| PMZ | Panstwowy Monopol Zapalczany | State Match Monopoly |

| | | |
|-----------|--|--|
| p. n. | patrz nizej | see below |
| pn., p.n. | pod nazwą | by the name (of) |
| pn., p.n. | pod nazwiskiem | by the last name (of) |
| PN | Polskie Normy | Polish standards |
| pn. | północ; północny | north; northern |
| PNE | Polskie Normy Elektryczne | Polish Electrical Standards |
| p.n.e. | przed naszą erą | before our era [use B.C.] |
| p. niz. | patrz nizej | see below |
| PNKD | Polski Narodowy Komitet Demokratyczny | Polish National Democratic Committee [in exile] |
| pnos | przysposobienie do nauki o społeczeństwie | socialist civics education [name of required course in high school] |
| PNTL | Polskie Naukowe Towarzystwo Leśne | Polish Scientific Society for Forestry |
| pn.-wsch. | południowo-wschodni | northeastern |
| pn.-zach. | południowo-zachodni | northwestern |
| p.o. | pełniący obowiązki | acting (chief) |
| PO | przysposobienie obronne | defense training |
| PO | punkt oporu | strong point |
| POAPG | Przedsiębiorstwo Obrotu Artykułami Przemysłu Gumowego "Stomil" | "Stomil" Rubber Products Marketing Enterprise |
| poz. | początek | start, beginning |
| POD | Pracownicze Ogrody Działkowe | Employees Garden Plots |
| podchor. | podchorąży | officer cadet |

| | | |
|--------------|---|---|
| PODKO | Powiatowy Ośrodek Doskonalenia Kadr Oświatowych | Powiat Center for Improvement of Educational Personnel |
| podofic. | podoficer; podoficerski | sergeant, NCO |
| podr. | podręcznik | textbook |
| podsekr. | podsekretarz | undersecretary |
| (na) podst. | (na) podstawie | based (on) |
| POHZ | Panstwowy Ośrodek Hodowli Zwierząt | State Center for Animal Husbandry |
| POIA "Artos" | Panstwowa Organizacja Imprez Artystycznych "Artos" | "Artos" State Organization for Artistic Performances |
| POiE | Pomorska Odlewnia i Emaliernia | Pomeranian Foundry and Enamelling Plant |
| poj. | pojedynczy | single |
| pok. | pokoj | room |
| POKB | Panstwowy Ośrodek Kształcenia Bibliotekarzy | State Center for the Education of Librarians |
| pol. | politechnika | institute of technology |
| pol. | polowy | field (adj.) |
| pol. | polski | Polish |
| pol. | polowa | half |
| POLFRACHT | | (POLFRACHT Ship Brokerage and Chartering Company) |
| Poligraf | Polskie Wydawnictwo Drogażnicze | Polish Publishing House for Emigrants |
| "Polimex" | Polskie Towarzystwo Eksportu i Importu Maszyn "Polimex" | Polish Association for the Exportation and Importation of Machines "Polimex" |
| Polmar | Polska Wytwórnia Narzędzi | Polish Tool Plant |

| | | |
|------------|--|---|
| Polocean | [see PLO] | |
| "Polonia" | [See TOW. "Polonia"] | |
| Polservice | Przedsiębiorstwo Handlu Zagranicznego dla Eksportu Usług i Realizacji Współpracy Naukowo-Technicznej | Foreign-Trade Enterprise for the Exportation of Services and Products Resulting from Scientific-Technical Cooperation |
| pol.-wych. | polityczno-wychowawczy | political-educational |
| poir. | połrocznie | semiannual |
| POM | Panstwowe Ośrodki Maszynowe | State (Agricultural) Machine Stations |
| pomocn. | pomocniczy | auxiliary |
| POP | Panstwowy Ośrodek Pedagogiczny | State Pedagogical Center |
| POP | Podstawowa Organizacja Partyjna | Primary Party Organization |
| "popiwek" | [See ppww] | |
| POPM | Przedsiębiorstwo Obrotu Produktami Naftowymi | Petroleum Products Marketing Enterprise |
| popr. | poprawione | corrected |
| por. | porównaj | compare, cf. |
| por. | porucznik | lieutenant [use lt.] |
| por. mar. | porucznik marynarki | naval lt., naval ensign |
| PORS Orbis | Przedsiębiorstwo Obsługi Ruchu Zagranicznego Orbis | Orbis Foreign Travel Agency |
| POS | Polskie Organizacje Studenckie | Polish Student Organizations |
| posł. | poseł | deputy |
| posł. | posłanka | [woman] deputy |
| POSTI | Przedsiębiorstwo Obrotu Spożywczymi Towarami Importowanymi | Sales Enterprise for Imported Food Goods |

| | | |
|--------------|--|--|
| POSTiW | Powiatowy Ośrodek Sportu, Turystyki i Wypoczynku | Powiat Sports, Touring and Rest Center |
| pośm. | pośmiertny | deceased |
| POT | Pułk Obrony Terytorialnej | Territorial Defense Regiment |
| POT | Punkt Obsługi Turystycznej | Tourist Service Point |
| POTOR | Państwowy Ośrodek Technicznej Obsługi Rolnictwa | State Center for Technical Services to Agriculture |
| POW | Polska Organizacja Wojskowa | Polish Military Organization |
| POW | Pomorski Okręg Wojskowy | Pomeranian Military District |
| pow. | powiat; powiatowy | powiat [before 1975; use "powiat"] |
| pow. | powierzchnia | surface, area |
| pow. | powieść | novel |
| powiel. | powielany | mimeographed |
| pow. mieszk. | powierzchnia mieszkaniowa | living area |
| POWO | Przedsiębiorstwo Obrotu Warzywami i Owocami | Enterprise for Fruit and Vegetable Marketing |
| powsz. | powszechny | general |
| poz. | pozycja | item |
| półw. | półwysep | peninsula |
| pp. | panie | ladies |
| pp. | panowie | Messrs. |
| pp. | państwo | ladies and gentlemen |
| PP | Przedsiębiorstwo Państwowe | State Enterprise |

| | | |
|-----------------|---|--|
| ppanc. | przeciwpancerny | antitank, armor-piercing |
| PPB | Państwowe Przedsiębiorstwo Budowlane | State Construction Enterprise |
| PPB | Polska Partia Bezdomnych | Polish Party of the Homeless (founded Jun 91 in Gdansk) |
| PPB | Polska Partia Boga | Polish Party of God [monarchist club, appeared in 1989] |
| PPB HiL | Przedsiębiorstwo Przemysłowe Budowy Huty imienia Lenina | Industrial Enterprise for the Construction of the Lenin Metallurgical Plant |
| PPBM | Panstwowe Przedsiębiorstwa Budowlano-Montazowe | State Construction and Installation Enterprise |
| PPBT | Panstwowe Przedsiębiorstwo Budownictwa Terenowego | State Local Construction Enterprise |
| PPD | Polska Partia Dobrobytu | Polish Prosperity Party (founded Apr 90 in Warsaw) |
| PPD "Dalmor" | Panstwowe Przedsiębiorstwo Dalekomorskie | "Dalmor" State Maritime Enterprise |
| PPE | Polska Partia Ekologiczna | Polish Ecological Party (founded Feb 91; in coalition with PPZ) |
| PPE | Polska Partia Erotyczna | Polish Erotic Party (founded Feb 91) |
| PPG | Polska Partia Gospodarcza | Polish Economic Party (9 Feb 90) |
| PPG | Polski Program Gospodarcza | Polish Economic Program (also called "Big Beer", economically liberal faction of the PPPP) |

| | | |
|------------|--|---|
| PPGK | Panstwowe Przedsiębiorstwa Geodezji i Kartografii | State Geodetic and Cartographic Enterprises |
| PPGR | Panstwowe Przedsiębiorstwo Gospodarki Rolnej | State Farm Enterprise |
| PPH | Panstwowe Przedsiębiorstwo Handlowe | State Trade Enterprise |
| PPI | Polska Partia Integracji | Polish Integration Party (founded Jun 91 in Warsaw to promote interests of handicapped) |
| PPiUR | Przedsiębiorstwo Połowów i Urządzeń Rybackich | Fisheries and Fishing Facilities Enterprise |
| PPK | Panstwowe Przedsiębiorstwo Kulportazu | State Enterprise for Circulation of Publications |
| PPK | Partia Pracy Korei | Workers Party of Korea |
| PPK | Polska Partia Konserwatywna | Polish Conservative Party (founded 1990 in Poznań) |
| PPK | przeciwpancerny pocisk kierowany (rakietowy) | antitank guided missile (use ATCM) |
| PPRAM | Panstwowe Przedsiębiorstwo Konservacji Architektury Monumentalnej | State Enterprise for the Conservation of Monuments/ Architecture |
| PPKK | Panstwowe Przedsiębiorstwa Krawiecko-Kusnierskie | State Enterprises for Tailoring and Furriery |
| PPK "Ruch" | Panstwowe Przedsiębiorstwo Kulportazu "Ruch" | "Ruch" State Enterprise for the Circulation of Periodicals and Newspapers |
| pplk. | podpułkownik | lieutenant colonel (use LT- COL) |

| | | |
|---------|---|--|
| PPM | Państwowe Przedsiębiorstwo Melioracyjne | State Land Reclamation Enterprise |
| PPM | Państwowe Przedsiębiorstwo Miernicze | State Surveying Enterprise |
| p.p.m. | poniżej poziomu morza | below sea level |
| PPM | Pułkowe Pogotowie Medyczne | Regimental Ambulance Services |
| PPN | Polska Partia Narodowa | Polish National Party |
| PPN-PNP | Polska Partia Niepodległościowa- Partia Nowej Prawicy | Polish Independence Party-Party of the New Right (founded Jan 85 in Warsaw, registered Apr 91) |
| PPN | Polskie Porozumienie Niepodległościowe | Polish League for Independence |
| PPOK | Premiowa Pożyczka Odbudowy Kraju | National Reconstruction Loan |
| ppor. | podporucznik | second lieutenant |
| PPOS | Polska Partia Obywateli Świata | Polish Party of Citizens of the World (founded June 90 in Bytom) |
| PPP | Polska Partia Postępu | Polish Party of Progress (founded 1990 in Zabrze) |
| PPP | Polska Partia Pragmatyków | Polish Pragmatists Party (founded in Torun in 1991) |
| PPP | Porozumienie Ponad Podziałami | (name) Understanding Beyond Differences (manifesto published in June 1989) |
| PP PKZ | Przedsiębiorstwo Państwowe Pracowni Sztuk Włóknych | State Fine Arts Studio |
| PPPF | Polska Partia Przyjaciół Piwa | Polish Beer Lovers Party (founded fall of 1990) |

| | | |
|--------|--|--|
| PP PSP | Przedsiębiorstwo Państwowe Pracownie Sztuk Plastycznych | State Arts Studio |
| PPR | Polska Partia Robotnicza | Polish Workers Party [obsolete] |
| PPRC | Państwowe Przedsiębiorstwo Robót Czerpalnych | State Enterprise for Dredging |
| PTPR | Państwowe Przedsiębiorstwo Robót Komunikacyjnych | State Enterprise for Transportation Projects |
| PNR | Prezydium Powiatowej Rady Narodowej | Presidium of the Powiat People's Council [before 1975] |
| PTPPIK | Państwowe Przedsiębiorstwo Robót Podwodnych i Czerpalnych | State Enterprise for Underwater Work and Dredging |
| PP "O" | Partia Parcy "Solidarność" | Labor Party "Solidarity" (founded Nov 88 in Krakow) |
| PPS | Polska Partia Socialistyczna | Polish Socialist Party (reactivated in Poland in 1987, registered Sep 90) |
| PPSO | Polska Partia Socialistyczna - Odrodzona | Polish Socialist Party - Reborn (founded in 1891, re-registered Sep 90, socialist alignment) |
| PPSAS | Powszechna Partia Słowian i Narodów Sprzymierzonych | Universal Party of Slavs and Allied Peoples (founded Dec 88, based in Gdansk) |
| PPS-RO | Polska Partia Socialistyczna- Rewolucja Demokratyczna | Polish Socialist Party-Democratic Revolution (formed in mid-1989) |
| PTT | Przedsiębiorstwo Przemysłu Terenowego | Local Industry Enterprise |

| | | |
|-------------|--|---|
| PPTiT | Poczta Polska, Telegraf i Telefon | Polish [Administration of] Posts, Telegraphs and Telephones |
| PPT Orbis | Przedsiębiorstwo Podróży i Turystyki Orbis | Orbis Travel and Tourist Enterprises |
| PPTT, PPTiT | Polska Poczta, Telegraf i Telefon | Polish Posts, Telegraphs, and Telephones [use PPTT] |
| PPW | Panstwowe Przedsiębiorstwo Wydawnicze | State Publishing Enterprise |
| PPW ... | Panstwowe Przedsiębiorstwo Wydzielone ... | State Exempted Enterprises of ... |
| PPW | Partia Przyjaciół Whisky | Party of Friends of Whiskey (founded Apr 91 in Warsaw) |
| PPWF | Panstwowe Przedsiębiorstwo Wydawnictw Kartograficznych | State Map Publication Enterprise |
| PPWIH | Przedsiębiorstwo Panstwowe Wyodrębnione "Nowa Huta" | "Nowa Huta" State Exempted Enterprise |
| PPWJ | Panstwowe Przedsiębiorstwo "Wiercenia Poszukiwawcze" | State "Exploratory Drilling" Enterprise |
| PPWV | podatek od ponadplanowego wzrostu wynagrodzeń | tax on above-the-plan growth of wages |
| PPZ | Polska Partia Zielonych | Polish Green Party (founded in Dec 88) |
| PPiB | Poznańskie Przedsiębiorstwo Zjednoczenia Budowlane | Poznań Industrial Construction Association |
| PPZH | Polskie Przedsiębiorstwo Inżynierii Morskiej | Polish Maritime Shipping Enterprise |

| | | |
|--------------------|---|--|
| PR | Partia Rozumu | Party of Reason (founded 1991 in Warsaw/Wroclaw) |
| PR | Polskie Radio | Polish Radio |
| PR | Prezydium Rządu | Presidium of the Government |
| pr. aut. | prawa autorskie | author's rights |
| prawosi. | prawosławny | (Eastern) Orthodox |
| PRB | Polska Rada Biznesu | Polish Business Council (founded May 92 in Kielce) |
| PRBIRS | Przedsiębiorstwo Remontowo-Budowlane i Robot Specjalnych | Enterprise for Repair and Construction and for Special Projects |
| PRCIP | Przedsiębiorstwo Robot Czerpalnych i Podwodnych | Enterprise for Dredging and Underwater Work |
| PRD | Przedsiębiorstwo Robot Drogowych | Road Construction Enterprise |
| PRI | Polska Rada Ekumeniczna | Polish Ecumenical Council |
| PRETO | Pełnomocnik Rządu ds. Elektronicznej Techniki Obliczeniowej | Government Plenipotentiary for Electronic Computer Equipment |
| prez. | prezydent | president |
| prez. | prezydium | presidium |
| prez. | prezes | chairman |
| PRINP | Polsko-Radziecka Izba Handlowo-Przemysłowa | Chamber of Polish- Soviet Trade- Industry |
| PRIS | Przemysł Rolny i Spożywczy | Agricultural and Food Industry |
| PRIT (or/ PRITV | Polskie Radio i Telewizja | Polish Radio and Television |

| | | |
|----------------|--|---|
| PRK | Przedsiębiorstwo Robot Kolejowych | Railroad Construction Enterprise |
| PRL | Polska Rzeczpospolita Ludowa | Polish People's Republic (name changed on 29 Dec 89 to Rzeczpospolita Polska, Republic of Poland) |
| PRM | Prezes Rady Ministrów | Chairman of the Council of Ministers |
| PRM | Prezydium Rady Ministrów | Presidium of the Council of Ministers |
| PRMKS | Prezydium Regionalnego Międzyzakładowego Komitetu NSZZ "Solidarność" | Regional Interfactory Strike Committee (of Solidarity) |
| PRN | Powiatowa Rada Narodowa | Powiat People's Council |
| PRN | Prezydium Rady Narodowej | Presidium of the Peoples Council |
| PRO | Polskie Ratownictwo Okrętowe | Polish Ship Salvage Enterprise |
| prob. | proboszcz | parish pastor |
| proc. | procent | percent |
| prod. | produkcja; produkcja | production; productive |
| prof. nadzw. | profesor nadzwyczajny | associate professor (lowest rank of professor) |
| prof. zwyczaj. | profesor zwyczajny | full professor (highest rank of professor) |
| proj. | projekt; projektant | project; design; designed by |
| prok. | prokurator | public prosecutor |
| PRON | Patrystyczny ruch Odzyskania Narodowego | Patristic Movement for National Revival (disbanded 11/89) |

| | | |
|------------|--|--|
| PROP | Panstwowa Rada Ochrony Przyrody | State Council for the Protection of Nature |
| "Prozamet" | Biuro Projektowania Zakładów Przemysłu Metalowego i Elektrotechnicznego | Bureau of Plans for Metal and Electrical Industry Plants |
| PRP | Partia Rzemiosła Polskiego | Polish Handicrafts Party (founded Dec 89 in Bydgoszcz) |
| PRPUP | Przedsiębiorstwo Robot Przemysłowych Urządzeń Podziemnych | Industrial Underground Construction Enterprise |
| PRRW | Przedsiębiorstwo Rejonowych Robot Wodno-Melioracyjnych | Regional Irrigation and Land Reclamation Enterprise |
| PRS | Polski Rejestr Statków | Polish Ship Register |
| PRS | Prymasowska Rada Społeczna | Primate's Social Council |
| PRSS | Powszechna Robotnicza Spółdzielnia Spożywcza | General Worker's Consumer Cooperative |
| PRT | Przedsiębiorstwo Robot Telekomunikacyjnych | Telecommunications Construction Enterprise |
| PRW | Przysposobienie Rolnicze i Wojskowe | Agricultural and Military Training |
| PRZ | Przedsiębiorstwo Robot Inżynierskich | Mechanised Construction Enterprise |
| przed Chr. | przed Chrystusem | before Christ (use B.C.) |
| przedr. | przedruk | reprint |
| przejrz. | przejrzane | examined |
| przekł. | przekład | translation |
| przem. | przemysł: przemysłowy | industry; industrial |
| przeprac. | przepracowane | revised |
| przew. | przewodniczący | chairman |

[illegible]

| | | |
|----------------------|---|--|
| PSL "Odrodzenie" | Polskie Stronnictwo Ludowe-"Odrodzenie" | Polish Peasant Party- "Rebirth" (replaced PSL in 1989) |
| PSL-"S" | Polskie Stronnictwo Ludowe-"Solidarnosc" | Polish Peasant Party- "Solidarity" (organized in 1989) |
| PSL- "Wilanowska" | Polskie Stronnictwo Ludowe-"Wilanowska" | Polish Peasant Party- "Wilanowska" "purist" group claiming to continue pre-WW II PSL, which was disbanded in 1945 |
| PSM | Państwowa Szkoła Medyczna | State Medical School |
| PSM | Państwowa Szkoła Morska | State Maritime School |
| PSO | Państwowa Spółdzielnia Właścicielska | Peasant Housing Cooperative |
| PSN | Polskie Stowarzyszenie Narodowe | Polish National Association |
| PSN | Polskie Stronnictwo Narodowe | Polish National Party (reestablished in 1945) |
| PSOZ | Państwowe Przedsiębiorstwo Rolnicze | Polish and cooperative Rural Land |
| PSD | Państwowa Szkoła Przemysłowa | State High School |
| PSPE | Polskie Stowarzyszenie Pracowników | Polish Maritime Law Association |
| PSZ | Polskie Stowarzyszenie Zemlewskie | Polish Soil- conservation Association (founded late 1940s) |
| PSZ | Polskie Stowarzyszenie Zemlewskie | Polish Soil- conservation Association |
| PSZ | Państwowa Szkoła Techniczna | State Technical School |
| PSZ | Państwowa Szkoła Techniczna | State Technical School |
| PSZ | Państwowa Szkoła Techniczna | State Technical School |
| PSZ | Państwowa Szkoła Techniczna | State Technical School |

| | | |
|-------------------|---|---|
| PSDOW | Podoficerska Szkoła Iwondowa Marynarki Wojennej | Navy Petty Officers Vocational School |
| PMO | Powiatowy Urząd Wojenny | County Military Headquarters |
| PSM | Państwowa Średnia Szkoła Kulturalna | State Secondary Public School |
| PS. (or) p. 2. | pod tytułem | entitled |
| PT | Polskie Towarzystwo | Polish Society |
| PT | Przemysł Włókienny | Textile Industry |
| P-22 | pościła | post. sail |
| PTA | Polskie Towarzystwo Archaeologiczne | Polish Archaeological Society |
| PTB | Polskie Towarzystwo Bibliologiczne | Polish Bibliographical Society |
| PTC | Polskie Towarzystwo Etnologiczne | Polish Ethnological Society |
| PTD | Przemysłowy Transporto-Przemysłowy Kolejowy | Line Equipped Transportation Organization |
| PTT | Państwowe Teatry Ludowe | National State Theaters |
| PTW | Polskie Towarzystwo Wiedzy | Polish Learned Society |
| PTX | Państwowe Teatry Ludowe | State State Theaters |
| PTZ | Polskie Towarzystwo Archaeologiczne | Polish Archaeological Society |
| PTAA | Państwowe Teatry Ludowe | State Theater of the House of the Polish Arts |
| PTB | Polskie Towarzystwo Bibliologiczne | Polish Bibliographical Society |

| | | |
|---------|---|---------------------------------------|
| PTS | Polskie Towarzystwo Elektryczne | Polish Electrical Society |
| PTG | Polskie Towarzystwo Ergonomiczne | Polish Ergonomics Society |
| PTF | Polskie Towarzystwo Farmaceutyczne | Polish Pharmaceutical Society |
| PTT | Polskie Towarzystwo Filologiczne | Polish Philological Society |
| PTV | Polskie Towarzystwo Fizyczne | Polish Physics Society |
| PTW | Polskie Towarzystwo Fotograficzne | Polish Photographic Society |
| PTW1900 | Polskie Towarzystwo Filozoficzne | Polish Philosophical Society |
| PTW10 | Polskie Towarzystwo Fizyki | Polish Society of Physics |
| PTZ | Polskie Towarzystwo Geograficzne | Polish Geographical Society |
| PTZ | Polskie Towarzystwo Geologiczne | Polish Geological Society |
| PTZ | Polskie Towarzystwo Geomorficzne | Polish Soil Science Society |
| PTZ | Polskie Towarzystwo Historyczne | Polish Historical Society |
| PTZP | Polskie Towarzystwo Higieny i Epidemiologii | Polish Dental Health Society |
| PTZP | Polskie Towarzystwo Handlu Zagranicznego | Polish Foreign Trade Company |
| PTZ | Polskie Towarzystwo Informatyczne | Polish Society for Computer Science |
| PTZ | Polskie Towarzystwo Językoznawcze | Polish Linguistics Society |
| PTZ | Państwowe Techniczne Szkoły Zawodowe | State Correspondence Technical School |
| PTZ | Polskie Towarzystwo Socjologiczne | Polish Social Studies Society |

| | | |
|-------|--|--|
| PTKS | Polskie Towarzystwo Kulturowo-Społeczne | Polish Cultural and Social Society |
| PTL | Polskie Towarzystwo Lekarskie | Polish Medical Society |
| PTL | Polskie Towarzystwo Ludoznawcze | Polish Folklore Society |
| PTM | Państwowe Technikum Mechaniczne | State Mechanical Technical School |
| PTM | Państwowe Technikum Morskie | State Maritime Technical School |
| PTM | Polskie Towarzystwo Marketingowe | Polish Marketing Society |
| PTM | Polskie Towarzystwo Mieszkaniowe | Polish Housing Society |
| PTM | Polskie Towarzystwo Matematyczne | Polish Mathematical Society |
| PTMO | Przemysł Tętnowy Materiałów Budowlanych | Local Industry of Building Materials |
| PTMOW | Polskie Towarzystwo Matematyczne, Oddział Wrocławski | Wrocław Branch of the Polish Mathematics Society |
| PTN | Polskie Towarzystwo Neurologiczne | Polish Neurological Society |
| PTN | Polskie Towarzystwo Nauk Żywnościowych | Polish Society of Nutritional Sciences |
| PTO | Polskie Towarzystwo Orientalistyczne | Polish Society for Oriental Studies |
| PTP | Państwowy Teatr Polski | Polish State Theater |
| PTP | Polskie Towarzystwo Pedagogiczne | Polish Pedagogical Society |
| PTP | Polskie Towarzystwo Prehistoryczne | Polish Prehistorical Society |
| PTP | Polskie Towarzystwo Przyrodnicze | Polish Naturalists Society |
| PTPN | Poznańskie Towarzystwo Przyjaciół Nauk | Poznań Society of Friends of Science |

| | | |
|--------|---|---|
| PTPreh | Polskie Towarzystwo Prehistoryczne | Polish Prehistorical Society |
| ptr. | piętro | floor, story |
| PTRM | Państwowe Technikum Rybołówstwa Morskiego | State Technical School for Deep- Sea Fishing |
| PTRM | Polskie Towarzystwo Reformy Mieszkaniowej | Polish Society for Housing Reform |
| PTRZ | planowo-terminowe remonty zapobiegawcze | scheduled and undeferrable preventive maintenance |
| PTS | Polskie Towarzystwo Statystyczne | Polish Statistical Society |
| PTSB | Przedsiębiorstwo Transportu i Sprzętu Budownictwa | Transport and Construction Equipment Enterprise |
| PTSL | Przedsiębiorstwo Transportu Samochodowego Łączności | Automotive Postal Service Enterprise |
| PTSM | Polskie Towarzystwo Schronisk Młodzieżowych | Polish Society for Youth Welfare |
| PTT | Poczta, Telegraf, Telefon | Post, Telegraph, Telephone |
| PTT | Polskie Towarzystwo Tatrzańskie | Polish Tatra Mountains Society |
| PTTK | Polskie Towarzystwo Turystyczno-Krajoznawcze | Polish Tourist and Local Studies Society |
| PTWK | Polskie Towarzystwo Wydawców Książek | Polish Book Publishers Society |
| PTZ | Polskie Towarzystwo Zootechniczne | Polish Animal Husbandry Society |
| PUBP | Powiatowy Urząd Bezpieczeństwa Publicznego | Powiat Administration of Public Security |
| PUE | Polska Unia Ekologiczna | Polish Ecological Union (founded Jun 91) |

| | | |
|-----------------|--|--|
| PULS | Polityczna Unia Lewicy Socjalistycznej | Political Union of the Socialist Left [PZPR hard-line faction, formed in the summer of 1989] |
| PUPiK "Ruch" | Państwowy Urząd Publikacji i Kolportażu "Ruch" | "Ruch" State Bureau for Publishing and for Circulation of Publications |
| PUR | Państwowy Urząd Repatriacyjny | State Repatriation Administration |
| PUR | Przedsiębiorstwo Uplynnienia Remanentów | Enterprise for Distribution of Surpluses |
| PUR | Przedsiębiorstwo Usług Reklamowych "Reklama" | State Advertising Enterprise "Reklama" |
| PUS | Państwowy Urząd Samochodowy | State Automobile Administration |
| PUS PUS | (see PUSd) Przegląd Ubezpieczeń Społecznych | Social Security Review [magazine] |
| PUSd | Polska Unia Socjaldemokratyczna | Polish Social Democratic Union (founded 4/90, formerly USdRP) |
| pust. | pustynia | desert |
| PUW | Państwowy Urząd Wydawniczy | State Publishing Office |
| PUWF | Państwowy Urząd Wychowania Fizycznego | State Office of Physical Education |
| PUZ | Portowy Urząd Zdrowia | Port Health Administration |
| PW | Państwowe Wydawnictwo | State Publishing House |
| PW | Partia Wolności | Freedom Party (founded 7/90 by members of "Fighting Solidarity") |
| p.w. | patrz wyżej | see above |

| | | |
|---------|--|---|
| PW | Politechnika Warszawska | Warsaw Institute of Technology |
| PW | Prasa Wojskowa | Military Press [publishing house] |
| PW | Przemysł Węglowy | coal industry |
| PW | przysposobienie wojskowe | military training |
| PWD | Podatek od Wartości Dodanej | Value-added tax (use VAT) |
| PWE | Państwowe Wydawnictwo Ekonomiczne | State Economic Publishing House |
| PWG | Polskie Wydawnictwa Gospodarcze | Polish Publishing House for Economic |
| PWiT | Przedsiębiorstwo Wystaw i Targów | Exhibition and Fair Enterprise |
| PWKS | Państwowe Wydawnictwo Książek Szkolnych | State Publishing House for School Books |
| PWM | Polskie Wydawnictwa Muzyczne | Polish Music Publishing House |
| PWN | Państwowe Wydawnictwo Naukowe | State Publishing House for Scholarly Works |
| PWN-PSN | Polska Wspólnota Narodowa - Polskie Stronnictwo Narodowe | Polish National Commonwealth - Polish National Party (founded 4/98 from the merger of PNR with PPN and PSN) |
| PWPN | Państwowe Wydawnictwo Popularno-Naukowe | Popular Science State Publishing House |
| PWPW | Państwowa Wytwórnia Papierów Wartościowych | State Bureau for Printing and Engraving |
| PWR | Powiatowa Wystawa Rolnicza | Powiat Agricultural Exhibition |
| PWRiL | Państwowe Wydawnictwo Rolnicze i Lesne | State Agriculture and Forestry Publishing House |

| | | |
|--------|--|---|
| PIGWIS | Polskie Inżynierskie Gazowniki, Wodociągownictwo i Techniki Sanitarne | Polish Association of Gas, Water Supply and Sanitation Workers |
| PIH | Państwowy Instytut Hygieny | State Institute of Hygiene |
| PIHL | Polski Związek Hokeja na Lodzie | Polish Ice Hockey Union |
| PIHO | Państwowy Instytut Hodowli Roslin | State Plant Breeding Station |
| PIIH | Państwowy Instytut Inżynierii | State Engineering Plant |
| PIITW | Polski Związek Inżynierów i Techników Budowlanych | Polish Union of Construction Engineers and Technicians |
| PIJTW | Polskie Inżynierskie Inżynierów i Techników Sanitarnych | Polish Association of Sanitation Engineers and Technicians |
| PIJWV | Polski Związek Emigracyjny i Byłym Więźniom Politycznym | Polish Union for Compensation and Former Political Prisoners (formerly ISOWIS, name changed in spring of 1990) |
| PIKAS | Państwowy Instytut Korrespondencji i Kształcenia Rolniczego | State Institute for Correspondence Courses in Agriculture |
| PIKO | Polski Związek Kulturystów-Owocowców | Polish Culture and Education Union |
| PIKS | Polski Związek Kulturystów-Owocowców | Polish Culture and Education Union |
| PIK | Polskie Inżynierskie Inżynierów i Techników | Polish Association of Sanitation Engineers and Technicians |
| PIK | Państwowy Instytut Kształcenia | State Institute for Correspondence Courses in Agriculture |

| | | |
|-----|--|--|
| 703 | Росавтопром (автобусы) Самолетостроение | State Automobile Fleets |
| 704 | Росавтопром (судовое) Строительство | State Administration of Inland Navigation |
| 705 | Росавтопром (сельское) Хозяйство Продукты/молочные | Soviet Union of Producers Cooperatives Collective Farms |
| 706 | Росавтопром (сельское) Хозяйство (молочное) | Soviet Agriculture Raw Materials Fertilizers |
| 707 | Росавтопром (сельское) Хозяйство (молочное) | State Controlled Farmers' Markets (State Food Store) |
| 708 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 709 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 710 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 711 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 712 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 713 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 714 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 715 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 716 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 717 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 718 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 719 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |
| 720 | Росавтопром (сельское) Хозяйство (молочное) | State Food Store (State Food Store) |

| | | |
|-----|---|---|
| VII | Республика Латывия Известно (also given as Республика Латвия Известно) | State Grain Elevators (or Soviet Grain Elevators) |
| VII | Союзный Союзный Союзный | United Union of the Soviet Territories |
| VIA | Союзный Союзный Союзный | United Soviet Shipping Company Administration |
| VIA | Союзный Союзный Союзный | United Soviet Shipping |
| VIA | Республика Латвия Известно (also given as Республика Латвия Известно) | State Grain Elevators (or Soviet Grain Elevators) |

10

11

12

13

14

[illegible]

| | | |
|------|--------------------------------|---|
| 400 | Rad. Inzheneri Mashin | Radio Scientific Council - founded 1944. |
| 4000 | Radiotekhnika i Elektronika | Radio Council of the Union of Soviet Communist |
| 400 | Radiotekhnika i Elektronika | Radio Council Committee |
| 400 | Radiotekhnika i Elektronika | Engineering and Hydraulic Works |
| 400 | Radiotekhnika i Elektronika | Radio Publishing Institute |
| 400 | Radiotekhnika i Elektronika | Council of National City |
| 400 | Radiotekhnika i Elektronika | Committee |
| 400 | Radiotekhnika i Elektronika | Consultative Council |
| 400 | Radiotekhnika i Elektronika | National Council of 1944 |
| 400 | Radiotekhnika i Elektronika | Current account |
| 400 | Radiotekhnika i Elektronika | Light Machine gun |
| 400 | Radiotekhnika i Elektronika | Regional Commission for the Defense of 1944 "Solidarity" |
| 400 | Radiotekhnika i Elektronika | Regional Consultative Committee |
| 400 | Radiotekhnika i Elektronika | Manuscript |
| 400 | Radiotekhnika i Elektronika | District Management of Telecommunications Construction Work |
| 400 | Radiotekhnika i Elektronika | District Administration for Irrigation and Land Reclamation Work |
| 400 | Radiotekhnika i Elektronika | Regional Solidarity Committee |

| | | |
|------|---|---|
| RKS | Regionalny Komitet Strajkowy (NSZZ "Solidarność") | [Solidarity] Regional Strike Committee |
| RKS | Robotniczy Klub Sportowy | Workers Sports Club |
| RKU | Rejonowa Komenda Uzupełnień | District Headquarters of Military Reserves |
| RKW | Regionalny Komitet Wykonawczy (also given as Regionalna Komisja Wykonawcza) | Regional Executive Committee (or Commission) [of NSZZ "Solidarity"] |
| RKW | Regionalny Komitet Wykonawczy NSZZ "Solidarność" | Regional Executive Committee (of Solidarity) |
| RKZM | Rosyjski Komunistyczny Związek Młodzieży | Russian Communist Youth Union |
| RLA | Ruch Lewicy Alternatywnej | Movement for an Alternative Left [formed in 1989] |
| RLD | Republika Ludowo-Demokratyczna | People's Democratic Republic |
| RLP | Rejon Lasów Państwowych | State Forest District |
| RLP | Ruch Ludzi Pracy | Working People's Movement [formed in Oct. 1989, affiliated with OPZZ] |
| RM | Rada Ministrów | Council of Ministers |
| RM | Rada Młodzieżowa | Youth Council |
| RML | Ruch Młodej Lewicy | Movement of the Young Left [formed in 1989] |
| RMN | Ruch Młodzieży Niezależnej | Independent Youth Movement |
| RMO | Rezerwa Milicji Obywatelskiej | Citizens Militia Reserve |

| | | |
|------------------|---|--|
| RMP | Ruch Młodej Polski | Young Poland Movement |
| RM PRL | Rada Ministrow Polskiej Rzeczpospolitej Ludowej | Council of Ministers of the Polish People's Republic |
| RM WP | Rada Młodzieżowa Wojska Polskiego | Youth Council of the Polish Army |
| RN | Rada Naczelna | Chief Council |
| RN | Rada Narodowa | National Council (in London) People's Council (in Poland) |
| RN | Ruch Narodowy | The National Movement (party founded Jul 82 in Sopot) |
| RN | Rząd Narodowy | National Government |
| RNMiG | Rada Narodowa Miasta i Gminy | City and Gmina People's Council |
| RNZSP | Rada Naczelna Zrzeszenia Studentów Polskich | Chief Council of the Polish Student Association |
| RNP | Ruch Nowej Polski | Movement for a New Poland (party founded Jan 91) |
| RO | Rada Okręgowa | District Council |
| ROAD | Ruch Obywatelski - Akcja Demokratyczna | Citizens Movement - Democratic Action (founded in early 1990, in May 91 merged with FPD and UD to form UD party) |
| ROAK | Ruch Oporu Armii Krajowej | Resistance Movement of the Home Army |
| rocz., roczn. | rocznie, rocznik | yearly, yearbook |
| ROD | rachunek odpisów dewizowych | retained hard currency earnings allowance |

| | | |
|----------|--|---|
| ROLA | Ruch Opcja Ludowo-Agrarna | Peasant-Agrarian Option Movement (founded 7/90, centered in west Pomerania) |
| Rolimpex | [Centrala Handlu Zagranicznego] | [Foreign Trade Center] "Rolimpex" |
| roln. | rolnictwo, rolniczy | agriculture, agricultural |
| ROM | Rejon Obsługi Mieszkańców | Residential Service Region |
| ROMO | Rezerwa Obwodowa Milicji Obywatelskiej | Regional Citizens Militia Reserve |
| ROP | Rada Ochrony Pracy | Occupational Safety Council (founded 30 Jan 90) |
| ROP | Referat Ochrony Przemysłowej | Industrial Security Office |
| ROPciO | Ruch Obrony Praw Człowieka i Obywatela | Movement for the Defense of Human and Civil Rights [formed in 1989] |
| ROPIW | Rejonowy Ośrodek Pracy Ideowo-Wychowawczej | Regional Center for Ideological- Educational Work |
| ROPiW | Rejonowy Ośrodek Propagandy i Wychowania | Regional Center for Propaganda and Training |
| ROPP | Rejonowy Ośrodek Pracy Partyjnej | Regional Center for Party Work |
| ROPWiM | Rada Ochrony Pamięci Walk i Męczeństwa | Council for the Preservation of Battlefields and Martyrdom |
| ROPWiM | Rada Ochrony Pomników Walki i Męczeństwa | Council for Conservation of Monuments to Struggle and Martyrdom |
| ROR | rachunek odpisów rublowych | retained rubles earnings allowance |

| | | |
|--------|--|--|
| ROS | remontowa obsługa statków | ship repair service |
| ros. | rosyjski | Russian |
| ROW | Rybnicki Okręg Węglowy | Rybnik Coal District |
| rozd. | rozdział | chapter |
| rozp. | rozporządzenie | instruction, decree, order |
| rozp. | rozpoznawczy | reconnaissance (adj.) |
| rozs. | rozszerzone | enlarged |
| RP | Rada Państwa | State Council |
| rp | rękopis | manuscript |
| RP | roku Pańskiego | in the year of our Lord [use A.D.] |
| RP | Rzeczpospolita Polska | Republic of Poland |
| RPA | Republika Południowo- Afrykańska | Republic of South Africa [use RSA] |
| RPK | Rejon Przewozów Kolejowych | Railroad Transport Region |
| RPK | Rumuńska Partia Komunistyczna | Romanian Communist Party |
| RPL | Rejon Przemysłu Leśnego | Forest Industry District |
| RPN | Rada Porozumienia Narodowego | Council of National Accord |
| RPO | Rzecznik Praw Obywatelskich | Human Rights Ombudsman [use ombudsman] |
| RPP | Ruch Polityki Polskiej | Movement for Polish Politics |
| rppanc | rusznica przeciwpancerna | antitank rifle |
| RPPS | Robotnicza Polska Partia Socjalistyczna | Polish Workers Socialist Party |

| | | |
|-------|--|---|
| BPS | Rada Pomocy Społecznej | Social Aid Council (founded Nov 90) |
| RR | Rada Robotnicza | Workers Council |
| RRN | Robotniczy Ruch Narodowy | Workers National Movement |
| RRPPG | Ruch na Rzecz Powszechnej Prywatyzacji Gospodarki | Movement for Universal Privatization of the Economy (founded Jul 90) |
| RRW | Rada Rozwoju Wsi | Council for Rural Development |
| RRZD | Rolniczy Rejonowy Zakład Doswiadczalny | Regional Agricultural Experimental Station |
| RS | Radio Solidarność | Radio Solidarity |
| RSA | Ruch Społeczeństwa Alternatywnego | Movement for an Alternative Society (anarchist youth group, formed in late 1980s) |
| RSE | Rada Społeczno- Ekonomiczna | Socioeconomic Council |
| RSG | Rada Społeczno- Gospodarcza | Socio-Economic Council [in Sejm] |
| RSM | Robotnicza Spółdzielnia Mieszkaniowa | Workers Housing Cooperative |
| RSP | Rolnicza Spółdzielnia Produkcyjna | Agricultural Producer Cooperative |
| RSTK | Robotnicze Stowarzyszenie Twórców Kultury | Workers Association of Builders of Culture |
| RSW | Rada Szkół Wzwyżch | Council on Higher Schools |
| RSW | Rolnicza Spółdzielnia Wytwórcza | Agricultural Production Cooperative |

| | | |
|--------------------------|---|--|
| RSW "Prasa-Książka-Ruch" | Robotnicza Spółdzielnia Wydawnicza "Prasa-Książka-Ruch" | "Prasa-Książka-Ruch" Worker's Cooperative Publishing House (dissolved 1990/91) |
| RSZ | rodzaj sił zbrojnych | branch of the armed forces |
| RSZ | Ruch Społeczeństwa Zaangażowanego | Movement for an Involved Society |
| r. szk. | rok szkolny | school [academic] year |
| RTKK | Regionalna Tymczasowa Komisja Koordynacyjna | Interim Regional Coordinating Commission [of Solidarity] |
| r.ub. | roku ubiegłego | last year |
| rub. | rubryka | rubric, section |
| RUL | Rejonowy Urząd Likwidacyjny | District Liquidation Office |
| rum. | rumuński | Romanian |
| RUS | Rada Uczestników Scalenia | Land Consolidation Participants Council (concerns rural land consolidation) |
| rus. | ruski | Rus [ancient Russian] |
| RUSW | Regionalny Urząd Spraw Wewnętrznych | Regional Office of Internal Affairs [part of MSW] |
| RUSW | Rejonowy Urząd Spraw Wewnętrznych | District [Precinct] Office of Internal Affairs |
| RUTT | Rejonowe Urzędy Telefoniczno-Telegraficzne | Telephone and Telegraph District Offices |
| RW | Rada Wojewódzka | Voidvodship Council [of PRON] |

| | | |
|----------------|--|--|
| RWD | Ruch Wolnych Demokratów | Movement of Free Democrats [centrist group, originally founded 1956/57, registered Nov 90] |
| RWPG | Rada Wzajemnej Pomocy Gospodarczej | Council for Economic Mutual Assistance [use CEMA] |
| ryc. | rycina | engraving, print |
| rys. | rysunek | figure [use Fig.] |
| rys. | rysował | drawn by |
| "Rygawar" | Warszawsko-Ryska Fabryka Wyrobów Gumowych | Warsaw-Riga Rubber Products Plant |
| RZ | rada zakładowa | plant council |
| rz. | rzeka | river |
| r. zał. | rok założenia | founded in [year] |
| rzecz. | rzeczywisty | real, actual, factual ... |
| rzem. | rzemiosło; rzemieślniczy | craft, handicraft; craftsman's, craft... |
| RZJD | Rejonowe Zjednoczenie Jajczarsko-Drobiarskie | District Egg and Poultry Cooperative |
| Rz.P., RzP | Rzeczpospolita Polska | Polish Republic |
| Rzpl., Rzplita | Rzeczpospolita | republic |
| RZS | Rolnicze Zrzeszenie Spółdzielcze | Agricultural Cooperative Association |
| RZS | Rolniczy Zespół Spółdzielczy | Agricultural Cooperative Union |
| ryzm.-kat. | rzymskokatolicki | Roman Catholic [use R.C.] |
| RZZ | Rejonowa Zbiornica Żłomu | District Scrap Metal Collection Point |

S

| | | |
|------------|--|---|
| s | sekunda | second [use sec.] |
| s. | seria | series |
| s. | siostra | sister |
| s. | sobota | Saturday |
| s. | strona | page |
| s. | syn | son |
| (3) "S" | samorzządność, samodzielność, samofinansowanie | self-management, self-reliance, self- financing [The 3 "S": the three cardinal principles of Poland's economic reform program adopted in 1982] |
| SA, S.A. | Spółka Akcyjna | corporation, joint-stock company |
| SAAK | Sięć Agencji Kontraktowania Kooperacyjnego | Network of Cooperative Contracting Agencies (established Jul 91) |
| SADN | Stowarzyszenie Autorów Dzieł Naukowych | Association of Authors of Scientific Works |
| SAiW | Stowarzyszenie Ateistów i Wolnomysłcieli | Association of Atheists and Freethinkers |
| sam. | samochodowy | self-propelled |
| sam. | samodzielny | independent |
| SAM | sklep samoobsługowy | self-service store |
| san.-epid. | sanitarno- epidemiologiczny | medical- epidemiological |
| SAP | Stowarzyszenie Adwokatów Polskich | Association of Polish Lawyers [legalized ca. May-Jun 89] |

| | | |
|---------------------|---|---|
| SAP | Stowarzyszenie Architektów Polskich | Association of Polish Architects |
| SAP | Stowarzyszenie Autorów Polskich | Association of Polish Authors |
| SAR | Szkoła Aktywu Robotniczego | Workers Aktiv School |
| SARP | Stowarzyszenie Architektów Rzeczypospolitej Polskiej | Association of Architects of the Polish Republic |
| SAWAT | System Abonencki Wojskowej Akademii Technicznej | Time-sharing System of the Military Technical Academy |
| SAWIM (or) SAVIM | Spółka Akcyjna Warszawskich Inwestorów Mieszkaniowych | Joint Stock Company of Warsaw Housing Investors |
| SB | Służba Bezpieczeństwa | Security Service |
| SBM | Spółdzielnia Budownictwa Mieszkaniowego | Residential Housing Cooperative |
| SBO | Stołeczne Biuro Odbudowy | Warsaw Reconstruction Office |
| SBOT | Stołeczne Biuro Obsługi Turysty | Warsaw Tourist Service Office |
| SBP | Stowarzyszenie Bibliotekarzy Polskich | Polish Librarians Association |
| SBWP | Stowarzyszenie Byłych Więźniów Politycznych | Association of Former Political Prisoners |
| S Ch | Samopomoc Chłopska | Peasant Mutual Aid |
| SCh | Stronnictwo Chłopskie | Peasant Party [pre WW II] |
| SChD | Stronnictwo Chrześcijańskiej Demokracji | Christian Democracy Party (founded 91) |
| scs., scsł. | staro-cerkiewno- słowiański | Old Church Slavonic |
| SD | stanowisko dowodzenia | command post |

| | | |
|--------|---|--|
| SD | Stronnictwo Demokratyczne | Democratic Party |
| sdab | samodzielny dywizjon artylerii samobieżnej | separate self- propelled artillery battalion |
| SDG | Stowarzyszenie Doradców Gospodarczych | Association of Economic Advisers (founded 1988) |
| SDRPIL | Socjal-Demokracja Królestwa Polskiego i Litwy | Social-Democratic Party of the Kingdom of Poland and of Lithuania (pre-WW I) |
| SDN | Stronnictwo Demokratyczno- Narodowe | Democratic National Party (one of many nationalist oriented parties; founded Aug 91) |
| SDP | Stowarzyszenie Dziennikarzy Polskich | Association of Polish Journalists [registered Jun 89; distinct from SD PRL] |
| SD PRL | Stowarzyszenie Dziennikarzy Polskiej Rzeczypospolitej | Association of Journalists of the Polish People's Republic |
| SdRP | Socjaldemokracja Rzeczypospolitej Polski | Social Democracy of the Polish Republic (founded 1990 from remains of PZPR) |
| SDSP | Stowarzyszenie Działaczy Samorządu Pracowniczego | Association of Employee Self- Management Functionaries |
| SDT | Spółdzielczy Dom Towarowy | cooperative department store |
| sek. | sekunda | second [use sec.] |
| sekt. | sekretarz; sekretariat | secretary; secretariat |
| sen. | senator; senatorski | senator; senatorial |
| sen. | senior | senior |

| | | |
|--------|---|---|
| SEP | Stowarzyszenie Elektryków Polskich | Association of Polish Electrical Engineers |
| SFBS | Spółeczny Fundusz Budowy Stolicy | People's Fund for the Construction of Warsaw |
| SFBS | Spółeczny Fundusz Budowy Szkół | Social School Construction Fund |
| SFBSII | Spółeczny Fundusz Budowy Szkół i Internatów | Social Fund for the Construction of Schools and Boarding Schools |
| SFBW | Spółeczny Fundusz Budowy Warszawy | People's Fund for the Construction of Warsaw |
| SFO | Spółeczny Fundusz Oszczędzania | People's Savings Fund |
| SFOPP | Spółeczny Fabryczny Ośrodek Propagandy Partyjnej | Plant Social Center for Party Propaganda |
| SFOR | Spółeczny Fundusz Oszczędnościowy Rolnictwa | Farmers Community Savings Fund |
| SFOS | Spółeczny Fundusz Odbudowy Stolicy | People's Fund for the Reconstruction of Warsaw [1946-58] |
| SFP | Stowarzyszenie Filmowców Polskich | Association of Polish Film Industry Employees |
| SFRJ | Socjalistyczna Federacyjna Republika Jugosławii | Socialist Federal Republic of Yugoslavia |
| SG | Spółdzielnia Gminna (also given as Spółdzielnie Gminne) | Gmina Cooperative(s) |
| SG | Straż Graniczna | Border Guard (1990) |
| SGGW | Szkoła Główna Gospodarstwa Wiejskiego | Main School of Rural Economy |
| SGH | Szkoła Główna Handlowa | Main School of Commerce [see SGPiS] |

| | | |
|--------|---|--|
| sgl. | skład główny | main warehouse |
| SGP | Stowarzyszenie Geodetów Polskich [see also SNTGP] | Association of Polish Geodesists |
| SGPiS | Szkoła Główna Planowania i Statystyki | Main School of Planning and Statistics (now SGH as of fall 1990) |
| SGSZ | Szkoła Główna Służby Zagranicznej | Main School for the Foreign Service |
| SHM | Spółdzielcze Hurtownie Międzypowiatowe | Interpowiat Cooperative Wholesale Warehouses |
| SHSiKA | Sekcja Historii Sztuki i Krytyki Artystycznej | Section on Art History and Art Criticism |
| SHSKM | Stowarzyszenie Historyków Sztuki i Kultury Materialnej | Association of Historians of Art and Material Culture |
| SI | szkoła inżynierska | engineering school |
| "SiC" | "Słowo i Czyn" | "Word and Deed" [group intending to promote nationalism in emigre communities; formed in late 1980s] |
| sierz. | sierżant | sergeant, NCO |
| SIL | służba inżynierów lotniczych | flight engineering service |
| SIM | Spółka Inżynierów Mechaników | Mechanical Engineers Company |
| SIMP | Stowarzyszenie Inżynierów i Techników Mechaników Polskich | Association of Polish Mechanical Engineers and Technicians |
| SIP | Spółeczne Inspekcje Pracy | People's Labor Inspectorate |
| SIP | społeczny inspektor pracy | people's labor inspector |

| | | |
|-----|---|---|
| | Systemy Informacji i Systemy Komputerowe | Central Information System for Freight Traffic |
| 117 | Systemy Informacji i Systemy Komputerowe | Freight Traffic Information Sharing System |
| 118 | Stowarzyszenie Inżynierów i Techników Lotniczych | Association of Engineers and Technicians |
| 119 | Stowarzyszenie Inżynierów i Techników Kolejowych | Association of Mining Engineers and Technicians |
| 120 | Stowarzyszenie Inżynierów i Techników Komunikacji | Association of Transportation Engineers and Technicians |
| 121 | Stowarzyszenie Inżynierów i Techników Leśnych i Drewnianych | Association of Forestry and Lumber Engineers and Technicians |
| 122 | Stowarzyszenie Inżynierów i Techników Mechanicznych | Scientific and Technical Association of Mechanical Engineers and Technicians |
| 123 | Stowarzyszenie Inżynierów i Techników Przemysłu Chemicznego | Association of Engineers and Technicians of the Chemical Industry |
| 124 | Stowarzyszenie Inżynierów i Techników Przemysłu Metalurgicznego | Association of Engineers and Technicians of the Metallurgical Industry |
| 125 | Stowarzyszenie Inżynierów i Techników Przemysłu Materiałowego i Budowlanego | Association of Engineers and Technicians of the Construction and Materials Industries |

| | | |
|--------------------|--|---|
| SITPA, SITPAftc | Stowarzyszenie Inżynierów i Techników Przemysłu Naftowego | Association of Engineers and Technicians of the Petroleum Industry |
| SITPF | Stowarzyszenie Inżynierów i Techników Przemysłu Papierniczego (see also SNTITP) | Association of Engineers and Technicians of the Paper Industry |
| SITPDW | Stowarzyszenie Inżynierów i Techników Polskiego Przemysłu Węglowego | Association of Engineers and Technicians of the Polish Coal Industry |
| SITSPoz | Stowarzyszenie Inżynierów i Techników Przemysłu Spożywczego (see also SNTITP) | Association of Food Industry Engineers and Technicians |
| SITPW | Stowarzyszenie Inżynierów i Techników Przemysłu Włókienniczego | Association of Engineers and Technicians of the Textile Industry |
| SITR | Stowarzyszenie Inżynierów i Techników Rolnictwa | Association of Engineers and Technicians in Agriculture |
| SIW | Spółdzielczy Instytut Wydawniczy | Cooperative Publishing Institute |
| SITWM | Stowarzyszenie Inżynierów i Techników Wodnych i Melioracyjnych | Association of Hydraulic and Land- Reclamation of Engineers and Technicians |
| s-ka | spółka | partnership, company |
| s-ka akc. | spółka akcyjna | corporation |
| SKD | System Kontrolny Dyspozytorski | Dispatcher Traffic Management System |
| SKK | Spółeczna Komisja Kontroli | People's Control Commission |
| SKK | Sececiński Klub Katolicki | Sececin Catholic Club |
| SKK ... | Szkola Kadry Kierowniczych ... | School for (Party) Leaders in ... |

| | | |
|------|--|--|
| 1987 | Stowoszy Komitet Wzrostu Fizycznego | Narrows Committee on Physical Fitness |
| 1987 | Spoleczna Komisja Kontrol: Gospodarki | People's Control Commission on Supplies |
| 1987 | Interkomunalna Gmina Kulajska | Municipal Express Delivered |
| 1988 | Stowoszy Komisja Kontrol: Wzrostu Akademickiego | Catholic Academic Youth Association |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | Training of Personnel for the Mechanization of Agriculture |
| 1988 | Stowoszy Konferencja Naukowa | Students Scientific Conference |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | School Saving Circles |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | School Assistance Committee |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | Community Savings and Loan Bank |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | School Circle of Social Assistance |
| 1988 | Centrale Importowo- Eksportowa Przemyslu Skrochowego | Main Import-Export Office of the Leather Industry "Skarimpex" |
| 1988 | Stowoszy Komitet Wzrostu Fizycznego | School Committee on the Reconstruction of Warsaw |
| 1987 | Spoleczna Komisja Poradnictwa | Social Conciliation Commission (set up in May 88 to accommodate the new law on rehiring persons who had been fired for political and trade union activity, under ministerial control) |

| | | |
|-------------|---|--|
| SKP | Spółeczny Komitet Przeciwalkoholowy | Social Committee for the Fight Against Alcohol Abuse |
| SKP | Stowarzyszenie Księgowych Polskich | Association of Polish Accountants |
| SKP | Stowarzyszenie Kupców Polskich | Association of Polish Merchants (founded 8/90) |
| SKP/T | System Kierowania Przewozami Towarowymi | Freight Shipment Traffic Management System |
| SKP ZSSR | Szkolne Koło Przyjaciół ZSSR | School Circle of Friends of the USSR |
| SKR | Spółdzielnia Kółek Rolniczych | Agricultural Circles Cooperative |
| SKR | Szybka Kolej Regionalna | Regional Rapid Transit Railroad |
| SKRB | Stołeczny Klub Racjonalizatorów Budownictwa | Warsaw Club of Construction Rationalizers |
| SKRK | Spółeczny Komitet Radiofonizacji Kraju | Social Committee for Nationwide Radio Broadcasting |
| skr. poczt. | skrytka pocztowa | post office box [in an address] [use P. O. Box] |
| SKS | Spółdzielczy Klub Sportowy | Cooperative Sport Club |
| SKS | Studencki Komitet Solidarności | Students Solidarity Committee |
| SKS | Szkolne Koło Sportowe | School Sport Circle |
| SKT | Spółdzielnia Komunikacyjno- Transportowa | Transportation Cooperative |
| SKW | Szkolne Komisje Współzawodnictwa | School Competition Commissions |
| SL | Stronnictwo Ludowe | Peasant Party |

| | | |
|--------|---|---|
| SLI | Stowarzyszenie Lewicowej Inteligencji | Association of Leftist Intellectuals |
| SLN | Stowarzyszenie Ludności Niemieckiej | Association of the German Population |
| SLP | Stronnictwo Legionów Pracy im. Józefa Piłsudskiego | Jozef Pilsudski Party of the Legions of Labor (founded Oct 90 in Warsaw) |
| SLS | Stowarzyszenie Lekarzy Sportowych | Association of Sports Physicians |
| SŁA | System Łączności Autostradowej | Highway Communications System |
| słow. | słowacki | Slovak |
| SM | Spółdzielnia Mieszkaniowa | housing cooperative |
| SM | "Sztandar Młodych" | [newspaper name] |
| SM EMC | System Minikomputerowy Elektronicznych Maszyn Cyfrowych | Electronic Digital Computers Minicomputer System |
| SMJ | Spółdzielnie Mleczarsko-Jajczarskie | Milk and Egg Cooperatives |
| SMOS | Samorząd Mieszkańców Osiedla Studenckiego | University Students Dormitory Residential Self- Management Board |
| SMUW | Seminarium Matematyczne Uniwersytetu Warszawskiego | Mathematics Seminar of Warsaw University |
| SMW | Stowarzyszenie Młodzieży Wiejskiej | Association of Peasant Youth |
| SN | Sąd Najwyższy | Supreme Court |
| SN | Stronnictwo Narodowe | National Party [pre-WW II, revived 7/89, registered June 90] |
| SN | Studium Nauczycielskie | teacher's college |

| | | |
|----------------------------------|---|---|
| SNB | Sekcja Naukowo-Badawcza | Scientific Research Section |
| SND | Stronnictwo Narodowo-Demokratyczne | National Democratic Party [19th-early 20th century; became active in early 91] |
| SNT | Stowarzyszenie Naukowo-Techniczne | Scientific-Technical Association |
| SNTGP | Stowarzyszenie Naukowo-Techniczne Geodetów Polskich | Scientific and Technical Association of Polish Geodesists |
| SNTI | Stowarzyszenie Naukowo-Techniczne Inżynierów | Scientific and Technical Association of Engineers |
| SNTIiTG | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Górnictwa | Scientific and Technical Association of Mining Engineers and Technicians |
| SNTIiTK | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Komunikacji | Scientific and Technical Association of Transportation Engineers and Technicians |
| SNTIiTP ... (or) SNTITP... | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Przemysłu ... | Scientific and Technical Association of Engineers and Technicians of the ... Industry |
| SNTITPP | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Przemysłu Papierniczego [see also SITPP] | Scientific and Technical Association of Paper Industry Engineers and Technicians |
| SNTIiTPS | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Przemysłu Spożywczego [see also SITPSpoz.] | Scientific and Technical Association of Food Industry Engineers and Technicians |

| | | |
|---------|--|--|
| SNTITWM | Stowarzyszenie Naukowo-Techniczne Inżynierów i Techników Wodno-Melioracyjnych | Scientific and Technical Association of Irrigation and Land Reclamation Engineers and Technicians |
| SOD | studencki ośrodek dyskusyjny | student debating center |
| SOK | Służba Ochrony Kolei (also given as Straż Ochrony Kolejowej) | Railroad Security Service (also given as Railroad Security Guard) |
| SOM | spółdzielczy ośrodek maszynowy | cooperative machine station |
| SON | stacja oceny nasion | seed testing station |
| SOO | stacja oceny odmian | varieties assessment station |
| SOP | spółdzielnie oszczędnościowo-pożyczkowe | savings and loan cooperatives |
| SOP | Syntetyczna Ocena Płac | Synthesized Wage Assessment |
| SOR | Stacje Obsługi Radiofonicznej | Radio Broadcasting Service Stations |
| SOR | Szkoła Oficerów Rezerwy | Reserve Officers School |
| SOS | Strefy Ochrony Socjalnej | impacted zones |
| SOS | Szkolny Ośrodek Socjoterapii | School Social Therapy Center |
| SOSR | stacja oceny sprzętu rolniczego | farm equipment evaluation station |
| SOWI | Samodzielny Oddział Wykonawstwa Inwestycyjnego | Autonomous Capital Project Contracting Section |
| SOZ | samodzielne oddziały zaopatrzenia | independent supply branches |
| SP | Sąd Powiatowy | Powiat Court [before 1975] |

| | | |
|-------------|--|--|
| SP | Służba Polsce | Service to Poland [paramilitary youth organization] |
| SP | Solidarność Pracy | Labor Solidarity (founded in 1991 in Warsaw) |
| SP | spółdzielnia produkcyjna | producer cooperative [collective farm] |
| SP | Stowarzyszenie Pracodawców | Association of Employers |
| SP | Stronnictwo Pracy | Labor Party [formed in early 1989; centrist Catholic orientation] |
| SP | Sztandar Pracy | Banner of Labor [an award] |
| SPAGP | Stowarzyszenie Polskich Artystów Grafików Projektantów | Association of Polish Graphic Design Artists |
| SPAK | Stowarzyszenie Polskich Artystów Karykatury | Association of Polish Caricaturists |
| spas | samodzielny pułk artylerii samobieżnej | separate self- propelled artillery regiment |
| SPATiF | Stowarzyszenie Polskich Artystów (or Aktorów) Teatru i Filmu | Association of Polish Stage and Film Actors |
| SPATiF-ZASP | Stowarzyszenie Polskich Aktorów Teatralnych i Filmowych-Związek Artystów Scen Polskich | Association of Polish Stage and Film Actors--Union of Polish Stage Artists |
| SPB | Społeczne Przedsiębiorstwo Budowlane | People's Construction Enterprise |
| SPB | Stołeczne Przedsiębiorstwo Budowlane | Warsaw Construction Enterprise |
| SPHW | Spółdzielnia Pracy Handlu i Wytwórczości | Labor Cooperative for Trade and Crafts |

| | | |
|---------|---|--|
| SPIS | System Państwowej Informacji Statystycznej | National Statistical Data System |
| SPIS | Stowarzyszenie Prywatnych Importerów Samochodów | Association of Private Importers of Cars |
| SPK | Stowarzyszenie Polskich Kombatantów | Association of Polish Veterans |
| spnia. | spółdzielnia | cooperative |
| SPO | Sprawny do Pracy i Obrony | Fit for Work and Defense [a badge, 1950-1958] |
| społ. | społeczeństwo; społeczny | society, the public; social, welfare |
| SPOUiR | Stowarzyszenie Pomocy Osobom Uwięzionym i Ich Rodzinom "Patronat" | Association for Aid to Prisoners and Their Families "Patronat" |
| spoz. | spożywczy | nutritive, food |
| spółdz. | spółdzielcza, spółdzielnia | cooperative |
| spółdz | spółdzielczość; spółdzielczy | cooperative movement; cooperative |
| SPP | Szkoła Przysposobienia Przemysłowego | Industrial Training School |
| SPP | Stowarzyszenie Polskich Pisarzy | Association of Polish Writers [registered Jun 89; not to be confused with ZLP] |
| SPPW | Szkoły Przysposobienia do Przemysłu Węglowego | Coal Industry Training Schools |
| SPR | Studencka Praktyka Robotnicza | Student Labor Apprenticeship |
| SPR | Szkoła Podchorążych Rezerwy | Reserve Officer Cadet School |
| SPR | szkoły przysposobienia rolniczego | agricultural training schools |

| | | |
|-----------------------|--|--|
| spraw. | sprawozdanie | report, account |
| SPRING | Społeczny Ruch Inicjatyw Gospodarczych | Social Movement for Economic Initiatives (founded fall 90) |
| SPZ | Szkoła Przysposobienia Zawodowego | Vocational Training School |
| sp. z.o.o. | spółka z ograniczoną odpowiedzialnością | limited-liability company |
| SRN | Stołeczna Rada Narodowa | Warsaw People's Council |
| SROSB "Samoobrona" | Społeczny Ruch Ochrony Socjalno-Bytowej "Samoobrona" | Social Movement for Welfare Protection "Self-Defense" |
| SRR | Socjalistyczna Republika Radziecka | Soviet Socialist Republic |
| SRR | Socjalistyczna Republika Rumunii | Romanian People's Republic |
| SRW | Socjalistyczna Republika Wietnamu | People's Republic of Vietnam |
| ss. | siostry | sisters [used for nuns] |
| SS | Stocznia Szczecińska (im. A. Warskiego) | A. Warski Szczecin Shipyard |
| ss. | strony | pages [use pp.] |
| SSP | Strefy Specjalnej Przedsiębiorczości | Special Enterprise Zones |
| SSS | Stronnictwo Sprawiedliwości Społecznej | Social Justice Party (founded Sep 90) |
| SSUJ | Studium Słowiańskie Uniwersytetu Jagiellońskiego | Slavic Department of Jagiellonian University |
| SSW | Szkoła Sanitariuszy Weterynaryjnych | School for Veterinary Assistants |
| st. | stacja | station |
| st. | starosta | old age |
| st. | starszy | old, senior |

| | | |
|-------------------|--|--|
| St. | Stary | Old [in geog. names] |
| st. | stopień | degree [use deg.] |
| "Stalhurt" | [Warszawska Hurtownia Żelaza, Stali i Wyrobow Żelaznych] | Warsaw Wholesale House of Iron, Steel and Ferrous Products |
| st. bosm. | starszy bosman | chief petty officer |
| St BOT | Stołeczne Biuro Obsługi Turystycznej | Warsaw Tourist Service Office |
| STC | Stowarzyszenie Cukrowników Polskich | Association of Polish Sugar Manufacturers |
| st. chor. | starszy chorąży | senior warrant officer, chief warrant officer |
| st. chor. mar. | starszy chorąży marynarki | naval chief warrant officer |
| St KKF | Stołeczny Komitet Kultury Fizycznej | Warsaw Committee on Physical Fitness |
| st. kol. | stacja kolejowa | railroad station |
| STM | Szybkie Tramwaje Miejskie | Municipal Rapid Transit Streetcars |
| st. mar. | starszy marynarz | senior seaman |
| STN | Studenckie Towarzystwo Naukowe | Students Scientific Society |
| STO | Spółeczne Towarzystwo Oświatowe | Community Educational Society |
| stoł. | stołeczny | of the capital, of Warsaw |
| "STOMIL" | [Ośrodek Badawczo- Rozwojowy Przemysłu Oponiarskiego-Poznań] | "STOMIL" Tire Industry R&D Center, Poznan |
| STOMOZ | Stowarzyszenie Menedżerów Opieki Zdrowotnej | Association of Health Care Managers |

| | | |
|-----------------------|---|---|
| STOP | Stowarzyszenie Techniczne Odlewników Polskich | Polish Foundry Workers Technical Association |
| stos. | stosowany | applied |
| stow. | stowarzyszenie | association |
| stp., st.-pol. | staropolski | Old Polish |
| str. | stronica, strona | page |
| StRN | Stołeczna Rada Narodowa | Warsaw People's Council |
| strz. | strzelec | private [military rank] |
| STS | Studencki Teatr Satyryczny | Students Satirical Theater |
| st. sierz. | starszy sierżant | senior sergeant |
| st. sierz. sztab. | starszy sierżant sztabowy | staff master sergeant |
| st. sp. | (w) stan(ie) spoczynku | retired |
| st. strz. | starszy strzelec | private first class [use pfc.] |
| STS | Studencki Teatr Satyryczny | Student Satire Theater |
| st. szer. | starszy szeregowiec | senior airman [AF rank] |
| St.Zj., St. Zjedn. | Stany Zjednoczone | United States [use U.S.] |
| St. Zjedn. AP | Stany Zjednoczone Ameryki Północnej | United States of (North) America [use U.S.A.] |
| SU | Sejm Ustawodawczy | Sejm [Parliament, use Sejm] |
| S-U | Socjalno- Ubezpieczeniowa (Komisja) | Social Insurance (Commission) |
| SUM | Szczeciński Urząd Morski | Szczecin Maritime Office |

| | | |
|-------------------|---|--|
| SUSW | Stołeczny Urząd Spraw Wewnętrznych | Capital [Warsaw] Office of Internal Affairs [part of MSW] |
| SUW | Spółdzielnia Usługowo- Wytwórcza | Production-and- Service Cooperative |
| SW | Sąd Wojewódzki | voivodship court |
| SW | Solidarność Walcząca | Fighting Solidarity |
| SW | Studium Wojskowe | Military Department [of a civilian school] |
| SWAGH | Stowarzyszenie Wychowanków Akademii Górniczno-Hutniczej | Alumni Association of the Academy of Mining and Metallurgy |
| SWEN | Stowarzyszenie Wykorzystania Energii Niekonwencjonalnej | Association for the Use of Alternative Energy Sources |
| SWP | Stowarzyszenie Włokienników Polskich | Association of Polish Textile Engineers |
| SWP | Stowarzyszenie Wynalazców Polskich | Association of Polish Inventors |
| SWW | Systematyczny Wykaz Wyrobów | Systematic Product List |
| sz. | szczyt | peak, summit |
| SZBD | System Zarządzania Bazą Danych | Data Base Management System |
| szczeg. | szczegółowy | detailed |
| szer., szereg. | szeregowy | private |
| szer. | szerokość | width; latitude |
| szer. geog. | szerokość geograficzna | geographic latitude |
| szkoln. | szkolnictwo | educational system, education |
| SZMW | Socjalistyczny Związek Młodzieży Wojskowej | Socialist Union of Military Youth [before 1976] |

| | | |
|---------|---|---|
| szp. | szpalta | column |
| szpcz | szkolny pułk czołgów | tank training regiment |
| SZSP | Socjalistyczny Związek Studentów Polskich | Socialist Union of Polish University Students |
| szt. | sztuka | item, piece [often used in lists after numbers and generally not translated] |
| SZU | Spółdzielczy Zakład Ubezpieczeń | Mutual Insurance Association |
| SZUB | Służba Zagraniczna Urzędu Bezpieczeństwa | Foreign Service of the Security Administration |
| szwajc. | szwajcarski | Swiss |
| SZAK | Stowarzyszenie Żołnierzy Armii Krajowej | Association of Home Army Soldiers [London-based, May 89] |

S

| | | |
|----------|---|--|
| ś | święty | holy, sacred |
| śc. t. | ściśle tajne | top secret |
| SDFK | Światowa Demokratyczna Federacja Kobiet | Women's International Democratic Federation |
| SFMD | Światowa Federacja Młodzieży Demokratycznej | World Federation of Democratic Youth |
| SFMD | Światowy Festiwal Młodzieży Demokratycznej | World Festival of Democratic Youth |
| SFPN | Światowa Federacja Pracowników Nauki | World Federation of Scientists |
| SFUP | Świdnicka Fabryka Urządzeń Przemysłowych | Swidnica Industrial Equipment Factory |
| SFZZ | Światowa Federacja Związków Zawodowych | World Federation of Trade Unions |
| SKK | Światowy Kongres Kobiet | World Congress of Women |
| SKOP | Światowy Komitet Obronców Pokoju | World Committee of Partisans of Peace |
| SKR | Śląska Kolej Regionalna | Silesian Regional Railroad |
| Śl., śl. | Śląsk; śląski | Silesia; Silesian |
| SOW | Śląski Okręg Wojskowy | Silesian Military District |
| SOW | Światowa Organizacja Zdrowia | World Health Organization [use WHO] |
| ś.p. | świętej pamięci | the late, deceased |
| ś.r. | środa | Wednesday |
| śr. | środek | medium; environment |

| | | |
|-----|--------------------------------|--------------------------------------|
| SRP | Swiatowa Rada Pokoju | World Peace Council [use WPC] |
| ST | środki trujące | chemical agents, chemical weapons |
| sw. | świadek | witness |
| sw. | święty | holy; Saint |
| SZP | Śląskie Zakłady Przemysłowe | Silesian Industrial Plants |

| | | |
|----------------|--|---|
| t. | ton | volume |
| t. | tona | ton |
| tab., tabl. | tablica | table |
| Tadzs. SSR | Tadżycka Socjalistyczna Republika Radziecka | Tadzhik Soviet Socialist Republic |
| TBOŚ | Towarzystwo Budowy Miejsc. Stoleczymch | Society for Housing Construction in Warsaw |
| TBS | Towarzystwo Burs i Stypendjów | Society for Student Homes and Scholarships |
| TCL | Towarzystwo Czyteln Ludowych | Society for Public Reading Rooms |
| techn. | technikum | technical school |
| "Tebaset" | [Towarzystwo Handlu Zagranicznego i Hurtowego Artykułami Spożywczymi] | Foreign and Wholesale Food Trade Company |
| tel., telef. | telefon | telephone |
| temp. | temperatura | temperature |
| temp. topn. | temperatura topnienia | melting point [use m.p.] |
| temp. wrz. | temperatura wrzenia | boiling point [use b.p.] |
| TESTOS | terenowe stacje techniczne] obsługi samochodów | local auto service stations |
| "Textilimport" | [Centrala Importu- Eksportu Przemysłu Włókienniczego] | Main Import-Export Office of the Textile Industry "Textilimport" |
| TGO | Terenowa Grupa Operacyjna | Regional Operational Group |

| | | |
|-----------|--|--|
| TIP | Techniczna Inspekcja Pracy | Technical Inspection of the Labor Force |
| TIP | Towarzystwo Internistów Polskich | Society of Polish Physicians in Internal Medicine |
| TiR | Technika i Racjonalizacja (klub) | Engineering and Production Efficiency (club) |
| tj. | tajne | secret |
| tj., t.j. | to jest | that is, i.e. |
| TK | Trybunał Konstytucyjny | State Tribunal |
| TKA | Techniczna Komisja Awaryjna | Technical Damage Commission |
| TKC ZMS | Tymczasowy Komitet Centralny Związku Młodzieży Socjalistycznej | Provisional Central Committee of the Socialist Youth Union |
| TKFN | Terenowy Komitet Frontu Narodowego | Local Committee of the People's Front |
| TKK | Tymczasowa Komisja Koordynacyjna | Provisional Coordinating Commission [Solidarity underground] |
| TKKF | Towarzystwo Krzewienia Kultury Fizycznej | Society for Promotion of Physical Fitness |
| TKKŚ | Towarzystwo Krzewienia Kultury Świeckiej | Society for the Promotion of Secular Culture |
| TKN | Towarzystwo Kursów Naukowych | Society of Academic Courses |
| TKP | Terenowa Koordynacja Przewozów | Local Coordination of Transport |
| TKR | Terenowa Komisja Rozjemcza | Local Arbitration Commission |
| TKR | Tymczasowa Komisja Regionalna | Interim Regional Commission [of Solidarity] |

| | | |
|------------------------|---|--|
| TKRP | Tymczasowy Komitet Rewolucyjny Polski | Provisional Revolutionary Committee of Poland |
| TKW | (Regionalny) Tymczasowy Komitet Wykonawczy (Solidarności) | (Solidarity Regional) Interim Executive Committee |
| TKZ | Tajna Komisja Zakładowa | Clandestine Factory Commission [of Solidarity] |
| TLim.AM (or) TLim.M | Towarzystwo Literackie imienia (Adama) Mickiewicza | (Adam) Mickiewicz Literary Society |
| TLPZ "Polonia" | [See Tow."Polonia"] | |
| tłum. | tłumacz, tłumaczenie, tłumaczył | translator, translation, translated by |
| TMH | Towarzystwo Miłośników Historii | Society of Friends of History |
| TMHiZ | Towarzystwo Miłośników Historii i Zabytków | Society of Friends of History and Historical Relics |
| TMJP | Towarzystwo Miłośników Języka Polskiego | Society of Friends of the Polish Language |
| TMM | Technikum Mechaniczno- Morskie | Marine Engineering Technical School |
| TN | Towarzystwo Naukowe | learned society |
| TN KUL | Towarzystwo Naukowe Katolickiego Uniwersytetu Lubelskiego | Learned Society of Lublin Catholic University |
| TNOiK | Towarzystwo Naukowe Organizacji i Kierownictwa | Scientific Society of Organization and Administration |
| TnRORS | Towarzystwo na Rzecz Odnowy Ruchu Spółdzielczego | Society for the for the Renewal of the Cooperative Movement |
| TNSW | Towarzystwo Nauczycieli Szkół Wyższych | Society of University and College Teachers |

| | | |
|----------------|---|--|
| t.o.a.p. | terenowe organy administracji państwowej | local agencies of state administration |
| TONZ | Towarzystwo Opieki nad Zwierzętami | Society for the Prevention of Cruelty to Animals [use SPCA] |
| TOOC | terenowy oddział obrony cywilnej | local civil defense unit |
| TOP | Terenowa Organizacja Partyjna | Local Party Organization |
| TOPL | terenowa obrona przeciwlotnicza | regional antiaircraft defense |
| TOR | Techniczna Obsługa Rolnictwa | Engineering Service for Agriculture |
| TOR | Towarzystwo Osiedli Robotniczych | Workers Settlements Society |
| TOS | techniczna obsługa samochodów | motor service |
| TOS | terenowy oddział samoobrony | local civil defense unit |
| TOSWL | Techniczna Oficerska Szkoła Wojsk Lotniczych (Oleśnica) | Air Force Officers Technical School (Olesnica) |
| tow. | towarzystwo towarzyszy | society, company comrade |
| Tow. "Polonia" | Towarzystwo Łączności z Polonią Zagraniczną "Polonia" | Society for Contact with Poles [Living] Abroad "Polonia" [use "Polonia" Society] |
| TOZ | Towarzystwo Ochrony Zdrowia | Society of Health Protection |
| TOZ | Towarzystwo Opieki nad Zwierzętami | Animal Protection League |
| TPD | Towarzystwo Przyjaciół Dzieci | Society of Children's Friends |
| TPF plan | Techniczno-Przemysłowo-Finansowy plan | Technical, Industrial, and Financial Plan |

| | | |
|--------|---|--|
| TPiKN | Towarzystwo Popierania i Krzewienia Nauk | Society for the Support and Advancement of the Sciences [banned in 1981, relegalized in Oct 89] |
| TPM | Towarzystwo Przyjaciół Nauk | Society of Friends of Learning |
| TPMSW | Towarzystwo Przyjaciół Młodzieży Szkół Wzwyższych | Society of Friends of University and College Youth |
| TPN | Tatrzański Park Narodowy | Tatra National Park |
| TPN | Towarzystwo Przyjaciół Nauk | Society of Friends of Science |
| TPNiSz | Towarzystwo Przyjaciół Nauki i Sztuki | Society of Friends of Science and Art |
| TPP | Towarzystwo Produkcji Przemysłowej | Industrial Production Society |
| TPPR | Towarzystwo Przyjaźni Polsko-Radzieckiej | Society for Polish- Soviet Friendship |
| TPRP | Towarzystwo Przyjaźni Radziecko-Polskiej | Society for Soviet- Polish Friendship |
| TPSP | Towarzystwo Przyjaciół Sztuk Pięknych | Society of Friends of the Fine Arts |
| TPZR | Tymczasowe Prezydium Zarządu Regionu | Interim Presidium of [Solidarity] Regional Board |
| TPŻ | Towarzystwo Przyjaciół Żołnierza | Society of Soldiers Friends |
| TRD | Tymczasowa Rada Dzielnicowa | Provisional City District Council [of PRON] |
| TRIB | Towarzystwo Robót Inżynierskich i Budowlanych | Engineering and Construction Work Society |
| TRJN | Tymczasowy Rząd Jedności Narodowej | Provisional Government of National Unity |

| | | |
|-------------|--|---|
| TRK | Tymczasowa Rada Krajowa | Provisional National Council [of PRON] |
| TRKK | Tymczasowa Regionalna Komisja Koordynacyjna (NSZZ "Solidarność") | Interim Regional Coordinating Commission (of Solidarity) |
| TRM | Technikum Rybołówstwa Morskiego | Marine Fishery Technical School |
| TRM | Tymczasowa Rada Miejska | Provisional City Council [of PRON] |
| TR NSZZ "S" | Tymczasowa Rada NSZZ "Solidarność" | Provisional Council of the Independent Trade Union "Solidarity" |
| TRW | Tymczasowa Rada Wojewódzka | Provisional Voivodship Council [of PRON] |
| TRZZ | Terenowa Rada Związków Zawodowych | Local Trade Union Council |
| TRZZ | Towarzystwo Rozwoju Ziem Zachodnich | Society for the Development of Western Territories |
| TS | Trybunał Stanu | The State Tribunal |
| TS-KMN | Towarzystwo Społeczno-Kulturalne Mniejszości Niemieckiej | German Minority Socio-Cultural Society |
| TSK2 | Towarzystwo Społeczno-Kulturalne Żydów | Jewish Social and Cultural Society |
| TSL | Techniczna Szkoła Lotnicza | Aviation Engineering School |
| TSL | Towarzystwo Szkoły Ludowej | Society for Public Schools |
| TSnD | Towarzystwo Studiów nad Demokracją | Society for Studies on Democracy |
| TSS | Towarzystwo Szkoły Świeckiej | Society for Secular Schools |
| TSWL | Techniczna Szkoła Wojsk Lotniczych | Air Force Technical School |

| | | |
|------------|---|---|
| TŚM | Towarzystwo Świadomego Macierzyństwa | Society for Planned Parenthood |
| TUL | Towarzystwo Uniwersytetów Ludowych | Society of People's Universities [i.e., extension courses] |
| TUP | Towarzystwo Urbanistów Polskich | Society of Polish City Planners |
| TUR | Towarzystwo Uniwersytetów Robotniczych | Society of Workers Universities [i.e., extension courses, now obsolete] |
| TURiL | Towarzystwo Uniwersytetów i Robotniczych i Ludowych | Society of Workers and Peasants Universities [i.e., extension courses, now obsolete] |
| Turkm. SRR | Turkmeńska Socjalistyczna Republika Radziecka | Turkmen Soviet Socialist Republic |
| TUS | Trybunał Ubezpieczeń Społecznych | Social Security Court |
| tut. | tutejszy | here (adj.) |
| TVP | Telewizja Polska | Polish Television |
| TW | tajny współpracownik | secret agent [source] |
| TW | Teatr Wielki | Grand Theater [in Warsaw] |
| TWIG | Towarzystwo Wspierania Inicjatyw Gospodarczych | Society in Support of Economic Initiatives [Sejm-sponsored under Rakowski government, 1988-89] |
| TWMP | Towarzystwo Wydawnicze Muzyki Polskiej | Society for Publication of Polish Music |
| TWO | Towarzystwo Wiedzy Obronnej | Defense Studies Society |
| TWP | Teatr Wojska Polskiego | Polish Army Theater |

| | | |
|----------|--|--|
| TWP | Towarzystwo Wiedzy Powszechnej | Society for Popularization of Knowledge |
| TWR | Tymczasowa Wojewódzka Rada | Provisional Voivodship Council [of PRON] |
| TWRW | Tymczasowa Wojewódzka Rada Wykonawcza | Provisional Voivodship Executive Council [of PRON] |
| tw. szt. | tworzywa sztuczne | synthetic materials, synthetics; plastics |
| TWPP | Towarzystwo Wolnej Wszechnicy Polskiej | Polish Free University Society |
| Tx | Wytwórnia Telekomunikacyjnego Sprzętu Nr x | Telecommunications Equipment Plant No. x |
| tyg. | tygodnik; tygodniowo | weekly |
| tymcz. | tymczasowy | temporary |
| tys. | tysiąc | thousand(s) |
| tyt. | tytuł; tytułowy | title |
| TZN | Towarzystwo Zapobiegania Narkomanii | Society for the Prevention of Drug Addiction |
| tnz. | to znaczy | that is, i.e. |
| TZP | Tymczasowy Zarząd Państwowy | Provisional State Administration |
| TZR | Tymczasowy Zarząd Regionu (NSZZ "Solidarność") | ("Solidarity") Interim Regional Board |
| TZSP | Towarzystwo Zachęty Sztuk Pięknych | Art Promotion Society |
| twz. | tak zwany | so-called |

U

| | | |
|----------|--|--|
| U, U. | uniwersytet | university |
| U | usługi | servicing |
| UAM | Uniwersytet Adama Mickiewicza | Adam Mickiewicz University [in Poznan] |
| UAP | Unia Amerykańsko-Polska | American-Polish Union (founded Feb 89 in Gdansk) |
| ub. | ubiegły (rok) | last (year) |
| UB | Urząd Bezpieczeństwa | Security Administration |
| UBB | Uniwersytet Bolesława Bieruta | Boleslaw Bierut University |
| ubezp. | ubezpieczalnia; ubezpieczenie; ubezpieczeniowy | insurance |
| ub. m. | ubiegły miesiąc | last month |
| UBP | Urząd Bezpieczeństwa Publicznego | Public Security Administration [before 1956] |
| ub. r. | ubiegły rok | last year |
| UBW | Uniwersytet im. Bolesława Bieruta we Wrocławiu | Boleslaw Bierut University at Wrocław |
| UC | Urząd Celny | Customs Administration |
| UChD "S" | Unia Chrześcijańska-Demokratyczna "Solidarność" | Christian-Democratic Union "Solidarity" |
| UChS | Unia Chrześcijańska-Społeczna | Christian-Social Union [formerly ChSS, renamed Jan 89] |

| | | |
|--------------|---|--|
| UD | Unia Demokratyczna | Democratic Union (pro-Mazowiecki federation of ROAD, FPD, and Alliance for Democracy, formed 12/90) |
| UD "Baza" | Unia Demokratów "Baza" | "Grass Roots" Union of Democrats (founded Mar 83 in Warsaw) |
| UGM | Urząd Gospodarki Materiałowej | Office of Materials Management |
| UGM | Urząd Gospodarki Morskiej | Office of Maritime Economy |
| UIZ | Urząd ds. Inwestycji Zagranicznych | Office for Foreign Investment Affairs |
| UJ | Uniwersytet Jagielloński | Jagiellonian University [in Krakow] |
| uk., ukończ. | ukończono | finished |
| UK | Urząd Konserwatorski | Administration for Preservation [of monuments, works of art, etc.] |
| UKF | ultrakrótkie fale | ultra-short-wave [use USW] |
| uks | ustawa karna skarbowa | tax offense law |
| ul. | ulica | street |
| UL | Uniwersytet Lubelski | Lublin University |
| UŁ | Uniwersytet Łódzki | Lodz University |
| um. | umarł | deceased, died |
| UM | Unia Międzyparlamentarna | Interparliamentary Union |
| UMCS | Uniwersytet Marii Curie-Skłodowskiej | Maria Curie-Skłodowska University [in Lublin] |
| UMD | Unia Młodzieży Demokratycznej | Union of Democratic Youth [legalized April 89] |

| | | |
|------------------|---|--|
| UMiG | Urząd Miejski i Gminny | Municipal and Gmina Administration |
| UMK | Uniwersytet Mikołaja Kopernika | Nicholas Copernicus University [in Torun] |
| UMP | Unia Miasteczek Polskich | Union of Polish Towns (founded Nov 90) |
| Un. | Uniwersytet | university |
| "UNITRA" | [Zjednoczenie Przemysłu Elektronicznego i Teletechnicznego] "Unitra" | [Electronics and Telecommunications Industry Union] "Unitra" |
| Universal | [Przedsiębiorstwo Handlu Zagranicznego "Uniwersal"] | [Foreign-Trade Enterprise "Universal"] |
| Uniw. (or) uniw. | uniwersytet | university |
| UOCH | Układ Ogólny w sprawie Cei i Handlu | General Arrangement on Tariffs and Trade [use GATT] |
| UOP | Urząd Ochrony Państwa | Office of State Protection (formed in Feb 90, replaces SB) |
| UOS | Urząd Ochrony Środowiska | Office of Environmental Protection |
| UOW | Ukraińska Organizacja Wojskowa | Ukrainian Military Organization |
| UP | Uniwersytet Poznański | Poznan University |
| UP | Urząd Patentowy | Patent Office |
| UP | Urząd Pocztowy | Post Office |
| UPA | Ukraińska Powstańcza Armia | Ukrainian Insurrection Army [or Ukrainian Guerrilla Army; active during WW II] |
| UPa | Urząd Patentowy | [Polish] Patent Office |

| | | |
|--------|---|---|
| UPNTiW | Urząd Postępu Naukowo-Technicznego i Wdrożeń | Office of Scientific and Technical Progress and Implementation |
| UPR | Unia Polityki Realnej | Union for Real Politics [pro- capitalist, libertarian orientation, founded in 1987; see also PKL] |
| UPRP | Urząd Patentowy Rzeczypospolitej Polskiej | Patent Office of the Polish Republic |
| UPT | Urząd Poczto- Telekomunikacyjny | Post and Telecommunications Office |
| UR | Uniwersytet Robotniczy | Workers University [obsolete] |
| ur. | urodzony | born, date of birth |
| UR | użytki rolne | cropland |
| urb. | urbanistyka; urbanistyczny | urban planning; urban |
| URM | Unia Restytucji Monarchii | Union for the Restoration of the Monarchy (founded at turn of 90/91) |
| URM | Urząd Rady Ministrów | Office of the Council of Ministers |
| urz. | urząd | administration, office |
| US | Ubezpieczalnia Społeczna | Social Security and Health Service |
| USC | Urząd Stanu Cywilnego | Bureau of Vital Statistics |
| USdRP | Unia Socjaldemokratyczna Rzeczypospolitej Polskiej | Social-Democratic Union of the Polish Republic (from 1/90 to 4/90, made up of former PZPR members; changed to PUSd in 4/90) |

| | | |
|-------------|--|--|
| USP | Uniwersyteckie Studium Przygotowawcze | University Preparation Course |
| USRR | Ukraińska Socjalistyczna Republika Radziecka | Ukrainian Soviet Socialist Republic |
| ust. | ustawa | law |
| ust. | ustęp | paragraph, section |
| USW | Urząd do Spraw Wyznan | Office of Religious Denominational Affairs |
| US (or) USI | Uniwersytet Śląski | Silesian University |
| UT | Uniwersytet w Toruniu, Uniwersytet Torunski | Torun University |
| UT | Urząd Telekomunikacyjny | Telecommunications Office |
| UW | Układ Warszawski | Warsaw Pact [use WP] |
| UW | Uniwersytet Warszawski | Warsaw University |
| uw. | uwaga | note |
| UWD | Urzędowy Wykaz Druków | Official register of publications |
| UWO | Ukraińska Wojskowa Organizacja | Ukrainian Military Organization |
| UWP | Unia Wydawców Prasowych | Union of Press Publishers (founded late 1991) |
| UWr. | Uniwersytet Wrocławski | Wrocław University |
| UWR | Opowszechnienie Wiedzy Rolniczej | Popularization of Agricultural Science |
| UWS | Unia Wolnych Spółdzielców | Union of Free Cooperatives /founded on 25 Mar 90 in Warsaw/ |
| UZ | Unia Zielonych | Union of Greens /founded Jun 90 in Warsaw/ |

| | | |
|----------|--|------------------------------------|
| uzbr. | uzbrojenie | armament, weaponry |
| Uzb. SRR | Uzbecka Socjalistyczna Republika Radziecka | Uzbek Soviet Socialist Republic |
| UEE | Unia Zachodnio- Europejska | West European Union (use WEU) |
| UZP | Układ Zbiorowy Pracy | collective bargaining agreement |

"Varimex"

[Polskie Towarzystwo
Handlu Zagranicznego]
"Varimex"

Polish Foreign-Trade
Enterprise

W

| | | |
|------------------|---|---|
| w. | wewnętrzny | interior, internal |
| w. | wiek | century |
| W | Wielebny | Reverend, Rev. |
| W. | Wielki | Great |
| W. | Wielmożny | Esquire, Esq. [in names] |
| w. | wiersz | line [of poetry, in print] |
| w. | wieś | village |
| w | wtorek | Tuesday |
| w. | wyspa | island |
| WAF | Wojskowa Agencja Fotograficzna | Military Photographic Agency |
| WAF (or) WAiF | Wydawnictwa Artystyczne i Filmowe | Art and Cinematography Publishing House |
| WAG | Wydawnictwa Artystyczno-Graficzne | Graphic Arts Publishing House |
| "Wagum" | [Wytwórnia Artykułów Gumowych] | Rubber Goods Plant |
| WAIA | Wojewódzka Agencja Imprez Artystycznych | Voivodship Art Show Agency |
| WAIF | [See WAF] | |
| WAK | Wyborcza Akcja Katolicka | Catholic Election Campaign (coalition of five Christian oriented parties during Oct 91 parliamentary elections) |

| | | |
|--------|---|---|
| WAKSS | Wzajemnie Powiązany Zautomatyzowany Kompleksowy System Łączności | Interlocking Automated Full- Service Communications System |
| WALL | Warszawski Aeroklub Ligi Lotniczej | Warsaw Aeroclub of the Aeronautical League |
| WAM | Wojskowa Akademia Medyczna | Military Medical Academy |
| WAN | Warszawska Administracja Nieruchomości | Warsaw Real Estate Administration |
| WAN | Węgierska Akademia Nauk | Hungarian Academy of Sciences |
| WAP | Wojewódzkie Archiwum Państwowe | Voivodship State Archives |
| WAP | Wojskowa Akademia Polityczna | Military Political Academy |
| WAPKr | Wojewódzkie Archiwum Państwowe w Krakowie | Voivodship State Archives in Cracow |
| WAPLub | Wojewódzkie Archiwum Państwowe w Lublinie | Voivodship State Archives in Lublin |
| WAPPoz | Wojewódzkie Archiwum Państwowe w Poznaniu | Voivodship State Archives in Poznan |
| warsz. | warszawski | (of) Warsaw |
| WAT | Wojskowa Akademia Techniczna | Military Technical Academy [in Warsaw] |
| WBP | Wojewódzka Biblioteka Publiczna | Voivodship Public Library |
| WBP | Wojewódzkie Biuro Projektów | Voivodship Office of Plans |
| W.Br. | Wielka Brytania | Great Britain |
| WCH | Wojskowa Centrala Handlowa | Military Trade Center |
| WChem | wojska chemiczne | chemical forces |
| WCPPG | Wojewódzkie Centralne Poradnie Przeciwgruźlicze | Voivodship Central Tuberculosis Clinics |

| | | |
|------------|--|--|
| WCSPS | Wszechrosyjski Centralny Sojusz Profesjonalnych Sojuszów | All-Russian Central Trade Union Organization |
| WCT | Wydawnictwa Czasopism Technicznych | Technical Periodicals Publishing House |
| wd. | wdowa | widow |
| WDK | Wiejski Dom Kultury | Rural House of Culture |
| WDK | Wojewódzki Dom Kultury | Voivodship House of Culture |
| WDK | Wojskowy Dom Kultury | Military House of Culture |
| WDO | Warszawska Dyrekcja Odbudowy | Warsaw Reconstruction Administration |
| WDT | wiejski dom towarowy | rural department store |
| WDW | Wojskowy Dom Wypoczynkowy | Military Rest Home |
| WDZ | Warszawska Dywizja Zmechanizowana | Warsaw Mechanized Division |
| WEiWB | Wspólnota Energetyki i Węgla Brunatnego | Power Industry and Lignite Association |
| WEP | Wielka Encyklopedia Powszechna | Great Universal Encyclopedia |
| wewn. | wewnętrzny | interior, internal |
| węg | węgierski | Hungarian |
| WF (or) wf | Wychowanie Fizyczne | physical education |
| WFiPW | wychowanie fizyczne i przysposobienie wojskowe | physical education and premilitary training |
| WFOŚ | Wojewódzki Fundusz Ochrony Środowiska | Voivodship Environmental Protection Fund |

| | | |
|-----------|--|--|
| WFPD | Wolna Federacyjna Partia Pracy | Free Federated Party of Labor (founded Feb 91) |
| wg | według | according to |
| WG | Wydawnictwa Geologiczne | Geological Publishing House |
| WGPW S.A. | Warszawska Gielda Papierów Wartościowych S. A. | Warsaw Securities Exchange Inc. (a central stock exchange to be set up by State Treasury in Warsaw, created by Minister of Finance for State Treasury) |
| WH | Wydawnictwa Hąrcerskie | Scouting Publishing House |
| WHZ | Wydawnictwa Handlu Zagranicznego | Foreign Trade Publishing House |
| wiad. | wiadomości | news, information |
| WIB | Warszawska Izba Budowlana | Warsaw Chamber of Construction |
| wiceadm. | wiceadmiral | vice admiral |
| wicemin. | wiceminister | deputy minister |
| WICHIR | Wojskowy Instytut Chemii i Radiometrii | Military Institute of Chemistry and Radiometry |
| WIG | Wojskowy Instytut Geograficzny | Military Geographic Institute |
| WIH | Wojskowy Instytut Historyczny | Military Institute of History |
| WIL | Wojskowy Instytut łączności | Military Institute of Communications |
| WIML | Wojskowy Instytut Medycyny Lotniczej | Military Institute of Aviation Medicine |
| WiN | Wolność i Niepodległość | Freedom and Independence [underground political group during WW II] |

| | | |
|--------|---|--|
| WINB | Wojskowy Instytut Naukowo-Badawczy | Military Scientific Research Institute |
| WINW | Wojskowy Instytut Naukowo-Wydawniczy | Military Research and Publishing Institute |
| WInz | wojska inżynieryjne | engineer forces |
| WIOC | Wojewódzki Inspektorat Obrony Cywilnej | Voivodship Civil Defense Inspectorate |
| WiP | Wolność i Pokój | Freedom and Peace [major dissident group, active since mid-1980s] |
| WITI | Wojskowy Instytut Techniki Inżynieryjnej | Military Institute of Engineering Technology |
| WITPiS | Wojskowy Instytut Techniki Pancernej i Samochodowej | Military Institute of Armored Vehicle and Automotive Engineering |
| WITU | Wojskowy Instytut Techniki Uzbrojenia | Military Institute of Weapons Systems Technology |
| WIW | Weterynaryjny Instytut Wydawniczy | Veterinary Publishing Institute |
| WK | Wojewódzki Komitet | Voivodship Committee |
| WKAU | Wojewódzka Komisja Architektoniczno- Urbanistyczna | Voivodship Commission on Urban Architecture |
| WKBA | Wojewódzka Komisja Brakowania Akt | Voivodship Commission for the Destruction of Records |
| WKC | Wojewódzka Komisja Cen | Voivodship Price Commission |
| WKD | Warszawskie Koleje Dojazdowe | Warsaw Suburban Railroads |
| WKD | Wyższa Komisja Dyscyplinarna | Higher Disciplinary Commission |

| | | |
|------------------|--|--|
| WK FJN | Wojewódzki Komitet Frontu Jedności Narodu | National Unity Front Voivodship Committee |
| WKFN | Wojewódzki Komitet Frontu Narodowego | Voivodship Committee of the People's Front |
| WKL (or) WKiŁ | Wydawnictwo Komunikacji i Łączności Kultury Fizycznej | Transportation and Communication Publishing House on Physical Fitness |
| WKKFiT | Wojewódzki Komitet Kultury Fizycznej i Turystyki | Voivodship Committee for Physical Fitness and Tourism |
| WKKP | Wojewódzki Komitet Kontroli Partyjnej | Voivodship Party Control Committee |
| WKKR | Warszawska Komisja Kontrolno-Rewizyjna | Warsaw Auditing- Control Commission |
| WKKR | Wojewódzka Komisja Kontrolno-Rewizyjna | Voivodship Control- Review Commission |
| WKL (or) WKiŁ | Wydawnictwa Komunikacji i Łączności | Roads and Communications Publishing House |
| wkm | wielkokalibrowy karabin maszynowy | heavy machine gun |
| WKN | wyższe kursy nauczycielskie | advanced courses for teachers |
| WKO | Wojewódzka Komisja Organizacyjna | Voivodship Organization Commission |
| WKO | Wojewódzki Komitet Obrony | Voivodship Defense Committee |
| WKOP | Wojewódzki Komitet Obrońców Pokoju | Voivodship Committee of Partisans of Peace |
| WKOPI | Wojewódzka Komisja Oceny Projektów Inwestycyjnych | Voivodship Commission on the Evaluation of Investment Plans |
| WKP(b) | Wszechzwiązkowa Komunistyczna Partia (Bolszewików) | All-Union Communist Party (Bolsheviks) |

| | | |
|----------|---|--|
| WKPG | Wojewódzka Komisja Planowania Gospodarczego | Voivodship Commission on Economic Planning |
| WKR | Wojskowa Komenda Rejonowa | District Military Command |
| WKR | Wojewódzka Komisja Rewizyjna | Voivodship Audit Commission |
| WKS | Wojskowe Koło Sportowe [also given as Wojskowy Klub Sportowy] | Military Sports Circle [also Military Sports Club] |
| WKSD | Wojewódzki Komitet Stronnictwa Demokratycznego | Voivodship Committee of the Democratic Party |
| WKU | Wojskowa Komenda Uzupełnień | Military Recruiting Station |
| WKW | Wojewódzka Komisja Współdziałania | Voivodship Joint Action Commission |
| WKW | Wojewódzka Komisja Wyborcza | Voivodship Electoral Commission |
| WKW | Wojewódzki Komitet Warszawski | Warsaw Voivodship Committee |
| WKWOM | Wojewódzki Komitet Współpracy Organizacji Młodzieżowych | Voivodship Committee for the Cooperation of Youth Organizations |
| WKW PZPR | Warszawski Komitet Wojewódzki Polskiej Zjednoczonej Partii Robotniczej | Warsaw Voivodship Committee of the Polish United Workers Party |
| WKWS | Wojewódzka Komisja do Walki ze Speculacją | Voivodship Commission for Combating Profiteering |
| WKW ZSL | Wojewódzki Komitet Wyborczy Zjednoczonego Stronnictwa Ludowego | Voivodship Electoral Committee of the United Peasant Party |
| WKW ZMS | Wojewódzki Komitet Wyborczy Związku Młodzieży Socjalistycznej | Voivodship Electoral Committee of the Socialist Youth Union |

| | | |
|--------|---|---|
| WKZZ | Wojewódzki Komitet Związków Zawodowych | Voivodship Trade Union Committee |
| WL | węzeł łączności | communications center |
| WL | wojsko lotnicze | air force(s) |
| WL | Wydawnictwa Literackie | Literary Publishing House |
| włkp. | wielkopolski | Great-Polish [refers to geographic area around Poznan] |
| WLKZM | Wszechzwiązkowy Leninowski Komunistyczny Związek Młodzieży | All-Union Lenin Communist Youth League [Soviet] |
| WLub | Wydawnictwa Lubelskie | Lublin Publishing House |
| wł. | włącznie | including, inclusive |
| wł. | włoski | Italian |
| WŁ | Wydawnictwa Łódzkie | Lodz Publishing House |
| własc. | właściwy; właściwie | proper, suitable, ...; properly, suitably, ... |
| włók. | włókiennictwo; włókienniczy | textile industry; textile |
| WłPK | Włoska Partia Komunistyczna | Italian Communist Party |
| w m. | w miejscu | here [heading on mail, announcements, etc.] |
| WM | Wydawnictwo Morskie | Naval Publishing House |
| WMKS | Wojewódzki Milicyjny Klub Sportowy | Voivodship Militia Sport Club |
| WNP | Wspólnota Niepodległych Państw | Commonwealth of Independent States [use CIS] |

| | | |
|-----------------|---|---|
| WNT | Wydawnictwa Naukowo-Techniczne | Scientific-Technical Publishing House |
| WO | wychowanie obywatelskie | public education |
| WOC | Wolny Obszar Celny | Free Trade Zone |
| WOC-SSE | Wolny Obszar Celny--Specjalne Strefy Ekonomiczne | Free Trade Zone--Special Economic Zone |
| WODKO | Wojewódzki Ośrodek Doskonalenia Kadr Oświatowych | Voivodship Center for the Improvement of Educators |
| WOE | Wschodni Okręg Energetyczny | Eastern Power Region |
| WOG | Wielka Organizacja Gospodarcza | Large Economic Organization |
| WOH | Wielka Organizacja Handlowa | Large Trade Organization |
| woj., wojew. | województwo; wojewódzki | voivodship |
| wojsk. | wojskowy | military, army |
| WOKF | Wojewódzki Ośrodek Kultury Fizycznej | Voivodship Center for Physical Fitness |
| WOKI | Wojewódzki Ośrodek Kształcenia Ideologicznego | Voivodship Center for Ideological Indoctrination |
| WOKS | Wszechzwiązkowe Towarzystwo Łączności Kulturalnej z Zagranicą | All-Union Society for Cultural Relations With Foreign Countries [former Soviet organization with Polish branch] |
| WOO | Wojewódzki Ośrodek Onkologiczny | Voivodship Oncological Center |
| WOP | Warszawski Okręg Przemysłowy | Warsaw Industrial District |
| WOP | Wojewódzka Organizacja Partyjna | Voivodship Party Organization |

| | | |
|---------|---|--|
| WOP | Wojska Ochrony Pogranicza | Frontier Guard (also Border Guard Troops) |
| WOPK | Wojska Obrony Powietrznej Kraju | National Air Defense Forces |
| WOPL | Wojska Obrony Przeciwlotniczej | Air Defense Forces |
| WOPOiAL | Wojewódzki Ośrodek Powszechnego Ostrzegania i Alarmowania | Voivodship Center for General Warning and Alerting |
| WOPP | Wojewódzki Ośrodek Propagandy Partyjnej | Voivodship Party Propaganda Center |
| WOPR | Wojewódzki Ośrodek Postępu Rolniczego | Voivodship Center for Agricultural Progress |
| WOSL | Wyzsza Oficerska Szkoła Lotnicza (Deblin) | Higher Air Force Officers School (Deblin) |
| WOSR | Wyzsza Oficerska Szkoła Radiotechniczna | Higher Officers Radio Engineering School |
| WOSS | Wojewódzki Ośrodek Szkolenia Sportowego | Voivodship Sports Training Center |
| WOSS | Wyzsza Oficerska Szkoła Samochodowa | Higher Officers Automotive School |
| WOSTiW | Wojewódzki Ośrodek Sportu, Turystyki i Wypoczynku | Voivodship Sports, Touring, and Rest Center |
| WOS | Wydział Ochrony Środowiska | Department of Environmental Protection |
| WOTK | Wojsko Obrony Terytorium Kraju | National Defense Troops [see OTK] |
| WOW | Warszawski Okręg Wojskowy | Warsaw Military District |
| WOW | Wojska Obrony Wewnętrznej | Internal Defense Forces |
| WP | Wiedza Powszechna | Universal Knowledge [Publishing House] [use Polish form] |

| | | |
|--------|--|---|
| WP | Wojsko Polskie | Polish Army |
| WP | Wydawnictwo Poznańskie | Poznań Publishing House |
| WP | Wydawnictwo Prawnicze | Legal Publishing House |
| WPanc | wojska pancerne | tank forces |
| WPB | Wojskowe Przedsiębiorstwo Budowlane | Military Construction Enterprise |
| WPD | wojska powietrzno- desantowe | airborne troops |
| WPGR | wyspecjalizowane państwowe gospodarstwo rolne | specialized state farm |
| WPH | Wojskowe Przedsiębiorstwo Handlowe | Military Trade Enterprise |
| WPH | Wojskowy Pawilon Handlowy | Military Shopping Center |
| WPHAGD | Wojewódzkie Przedsiębiorstwo Hurtu Artykułami Gospodarstwa Domowego | Voivodship Wholesale Household Goods Enterprise |
| WPHAP | Wojewódzkie Przedsiębiorstwo Handlu Artykułami Papierniczymi | Voivodship Paper Product Trade Enterprise |
| WPHO | Wojewódzkie Przedsiębiorstwo Handlu Obuwem | Voivodship Footwear Trade Enterprise |
| WPHO | Wojewódzkie Przedsiębiorstwo Handlu Odzieżą | Voivodship Garment Trade Enterprise |
| WPHR | Wojewódzkie Przedsiębiorstwo Handlu Rybnego | Voivodship Fish Sales Enterprise |
| WPHS | Wojewódzkie Przedsiębiorstwo Hurtu Spożywczego | Voivodship Wholesale Food Enterprise |

| | | |
|----------|--|--|
| WPHW | wojewódzkie Przedsiębiorstwo Handlu Wewnętrznego | Voivodship Domestic Trade Enterprise |
| WPI | wojewódzkie Przedsiębiorstwo Instalacyjne | Voivodship Installation Enterprise |
| WPS | wojewódzkie Przedsiębiorstwo Komunikacyjne | Voivodship Transportation Enterprise |
| WPRC | Wydział Propagandy Komitetu Centralnego | Propaganda Department of the Central Committee |
| WPLiI | Wydawnictwo Przemysłu Lekkiego i Spożywczego | Publishing House of Light Industry and the Food Industry |
| WPP | Węgierska Partia Pracujących | Hungarian Workers Party |
| WPP | Wspólny Park Paletowy | Joint Pallet Pool |
| WPPM | wojewódzkie Przedsiębiorstwo Przemysłu Mięsnego | Voivodship Meat Industry Enterprise |
| WPr | Wydawnictwo Prawnicze | Legal Publishing House |
| WPRP | wojskowe Przedsiębiorstwo Remontowo-Produkcyjne | Military Manufacturing and Repair Enterprises |
| WPT | wid. popołowia technicznego | repair and maintenance vehicle |
| WPZ | wojewódzkie Porządkowanie Izgiętych Lecznicych | Voivodship Trade Unions (see WPZ) |
| WRB | Wzrostka Pielęgnacja | skin care |
| WRD | Wietnamska Republika Demokratyczna | Democratic Republic of Vietnam |
| W. S. S. | Wewnętrzny Wewnętrzny Wewnętrzny | In-plant cost accounting |
| WRH | Wydział Rolnictwa i Leśnictwa | Agriculture and Forestry Section |

| | | |
|-------|-------------------------------------|--|
| WRP | Węgierska Republika Ludowa | Hungarian People's Republic |
| WRN | Wojewódzka Rada Narodowa | Voivodship People's Council |
| WRN | Wolność, Równość, Niepodległość | Freedom, Equality, Independence (underground political organization during WW II) |
| WRON | Wojskowa Rada Ocalenia Narodowego | Military Council for National Salvation (during martial law) |
| WRSnS | Wojewódzka Rada Sądowa nad Szekiem | Voivodship School Administration Council |
| WRT | wojska radiotechniczne | radio engineering forces |
| WRZ | Warszawska Rada Związków Zawodowych | Warsaw Trade Union Council |
| WRZ | wojewódzka Rada Związków Zawodowych | Voivodship Council of Trade Unions |
| WS | Wspólnota Socjalistyczna | Socialist Community |
| WSA | Wysza Szkoła Artillery | Higher School of Artillery |
| WSCH | wschód: wschodni | east: eastern |
| WSE | wysza szkoła Ekonomiczna | Higher School of Economics |
| WSP | wysza szkoła Filmowa | Higher School of Motion Pictures |
| WST | wysza szkoła Gospodarczo-Handlowa | Higher School of Social Economy |
| WST | wysza szkoła Handlowa | Higher School of Trade |
| WSTW | wysza szkoła Handlu Morskiego | Higher School of Maritime Trade |

| | | |
|---------|---|---|
| WSI | Włocławowska Szkoła Inżynierska | Evening School of Engineering |
| WSI | Wojskowe Służby Informacyjne | Military Information Services (founded Sep 91) |
| WSI | Wyższa Szkoła Inżynierska | Higher School of Engineering |
| WSiP | Wydawnictwa Szkolne i Pedagogiczne | School and Teaching Publishing House |
| WSE | Wytwornia Sprzętu Komunikacyjnego | Transportation Equipment Plant |
| WSM | Warszawska Spółdzielnia Mieszkaniowa | Warsaw Housing Cooperative |
| WSM | wytwornia silników motorowych | engine factory |
| WSM | wytwornia sprzętu mechanicznego | mechanical equipment plant |
| WSM | Wyższa Szkoła Muzyczna | Higher School of Music |
| WSMm | Wyższa Szkoła Marynarki Wojennej | Higher Naval School |
| WSM | Wyższa Szkoła Nauczycielska | Higher Teachers School |
| WSM PTG | Wydział Spraw Naukowych Polskiego Towarzystwa Geograficznego | Department for the Scientific Affairs of the Polish Geographical Society |
| WSMS | Wyższa Szkoła Nauk Społecznych (full name: Wyższa Szkoła Nauk Społecznych przy KC PZPR) | Higher School of Social Sciences [Higher School of Social Sciences of the Central Committee of the Polish United Workers Party] |
| WSMSG | Wyższe Studium Nauk Społeczno-Gospodarczych | Higher School of Social and Economic Sciences |
| WSC | Warszawska Straż Pożarna | Warsaw Fire Department |

| | | |
|------------|---|---|
| WSO | Wyższa Szkoła Oficerska | Higher Officers School |
| WSOP | Wojewódzka Spółdzielnia Ogrodniczo- Pszczelarska | Voivodship Horticultural and Beekeeping Cooperative |
| WSOP | Wyższa Szkoła Oficerów Politycznych | Higher School for Political Officers |
| WSOSK | Wyższa Szkoła Oficerska Służb Kwatermistrzowskich | Higher Officers School of the Quartermaster Services |
| WSOWChem. | Wyższa Szkoła Oficerska Wojsk Chemicznych | Higher Chemical Warfare Officers School |
| WSOWInż. | Wyższa Szkoła Oficerska Wojsk Inżynieryjnych | Higher Engineer Officers School |
| WSOWLącz. | Wyższa Szkoła Oficerska Wojsk Łączności | Higher Signal Officers School |
| WSOWOPlot. | Wyższa Szkoła Oficerska Wojsk Obrony Przeciwlotniczej | Higher Air Defense Officers School |
| WSOWPanc | Wyższa Szkoła Oficerska Wojsk Pancernych | Higher Officers School of the Tank Forces |
| WSOWRiA | Wyższa Szkoła Oficerska Wojsk Rakietowych i Artylerii (im. gen. J. Bema) | (Gen J. Bem) Higher Officers School of Rocket and Artillery Forces |
| WSOWZmech. | Wyższa Szkoła Oficerska Wojsk Zmechanizowanych | Higher Mechanized Troop Officers School |
| WSP | Wojewódzka Szkoła Partyjna | Voivodship Party School |
| WSP | Wyższa Szkoła Pedagogiczna | Higher Pedagogical School |
| WSP | Wyższa Szkoła Piechoty | Higher School of Infantry |
| WSP | Wyższa Szkoła Policyjna | Higher School for Police (1990) |

| | | |
|---------------|--|---|
| WSP | Wyższa Szkoła Prawnicza | Higher School of Law |
| WSPiech | Wyższa Szkoła Piechoty | Higher School of Infantry |
| współcz. | współczesny | contemporary, current, modern |
| WSPR | Węgierska Socjalistyczna Partia Robotnicza | Hungarian Socialist Workers Party [until fall 1989] |
| WSR | Wspólny Socjalistyczny Rynek | Socialist Common Market |
| WSR | wyższa spółdzielnia rolnicza | agricultural production cooperative |
| WSR | Wyższa Szkoła Rolnicza | Higher School of Agriculture |
| WSS | Warszawska Spółdzielnia Spożywców | Warsaw Consumers Cooperative |
| WSS | wojewódzka spółdzielnia spożywców | voivodship consumers cooperative |
| WSS-E | Wojewódzka Stacja Sanitarno-Epidemiologiczne | Voivodship Sanitation-Epidemiological Station |
| WSSP | Wyższa Szkoła Sztuk Plastycznych | Higher School of Fine Arts |
| WST | Warszawska Stacja Telewizyjna | Warsaw Television Station |
| WST | Wyższa Szkoła Teatralna | Higher School of Drama |
| WSW (or) WSzW | Wojewódzki Sztab Wojskowy | Voivodship Military Headquarters |
| WSW | Wojskowa Służba Wewnętrzna | Internal Military Service [military police] |
| WSWF | Wyższa Szkoła Wychowania Fizycznego | Higher School of Physical Education |
| WSZ | Wojskowa Służba Zdrowia | Military Medical Service |
| WSzW | Wojewódzki Sztab Wojskowy | Voivodship Military Staff Headquarters |

| | | |
|------|--|---|
| WTD | Warszawskie Towarzystwo Dobroczyńści | Warsaw Philanthropic Society [founded in 1982, now involved in aiding drug addicts] |
| WTG | Wielkopolskie Towarzystwo Gospodarcze | Great Poland Economic Society (founded in 1989 in Poznan) |
| WTM | Warszawskie Towarzystwo Muzyczne | Warsaw Music Society |
| WTN | Wrocławskie Towarzystwo Naukowe | Wroclaw Learned Society |
| WTR | Wojewódzka Tymczasowa Rada | Provisional Voivodship Council [of PRON] |
| WTS | Wydział Transportu Samochodowego | Department of Automotive Transportation |
| WUB | Wojewódzki Urząd Bezpieczeństwa | Voivodship Security Administration |
| WUKF | Wojewódzki Urząd Kultury Fizycznej | Voivodship Administration of Physical Fitness |
| WUML | Wieczorowy Uniwersytet Marksizmu-Leninizmu | Evening University of Marxism-Leninism |
| WUP | Wojewódzki Urząd Poczty | Voivodship Bureau of Posts |
| WUS | Wielkopolska Unia Socjaldemokratyczna | Great Poland Social Democratic Union |
| WUS | Wojewódzki Urząd Statystyczny | Voivodship Office of Statistics |
| WUSW | Wojewódzki Urząd Spraw Wewnętrznych | Voivodship Office of Internal Affairs |
| WUT | Wojewódzki Urząd Telekomunikacji | Voivodship Telecommunications Office |
| WW | Wojska Wewnętrzne | Internal Forces |
| WW | Wydawnictwo Wojskowe | Military Publishing House |

| | | |
|------------|------------------------------------|---|
| WW | Wydawnictwo Współczesne | Contemporary Publishing House |
| ww. | wyżej wymieniony | mentioned above, above-mentioned |
| W-wa, Wwa. | Warszawa | Warsaw |
| WWK | Wspólnota Węgla Kamiennego | Anthracite Coal Association (dissolved 4/90) |
| WWO | Wojewódzki Wydział Odbudowy | Voivodship Branch for Reconstruction |
| WWO | Wydział Wyposażenia Okrętów | Department of Ship Equipment |
| wyd. | wydanie, wydany, wydawnictwo | edition, edited, published, publishing house |
| wydawn. | wydawnictwo | publishing house |
| wydz. | wydział; wydziałowy | department [of university or learned society]; section, shop [of a factory] |
| wyj. | wyjaśnienie | explanation |
| wyk. | wykonał | made by, performed by, taken by |
| wys. | wysokość | height, altitude |
| wyst. | wystawa; wystawiony | exhibit; exhibited by |
| wyz. | wyżej | above |
| wyz. | wyzyna | elevation, hill |
| wyz. wym. | wyżej wymieniony | mentioned above, above-mentioned |
| W-Z | Wschód-Zachód | East-West [railroad line] |
| WZ | Wydawnictwo Związkowe | Association Publishing House |

| | | |
|-------------------|---|---|
| W.z., wz., w/z | w zastępstwie | in place of; acting, temporary |
| WZAB | Wojewódzki Zarząd Architektoniczno- Budowlany | Voivodship Administration of Architecture and Construction |
| WZBM | Wojewódzki Zarząd Budynków Mieszkalnych | Voivodship Administration for Residential Buildings |
| WZBUP | Warszawskie Zakłady Budowy Urządzeń Przemysłowych | Warsaw Industrial Equipment Plant |
| WZBW | Wojewódzkie Zjednoczenie Budownictwa Wiejskiego | Voivodship Association of Rural Construction |
| WZDP | Wojewódzki Zarząd Dróg Publicznych | Voivodship Administration of Public Roads |
| WZG | Warszawskie Zakłady Gastronomiczne | Warsaw Cafeteria Enterprise |
| WZG | Warszawskie Zakłady Graficzne | Warsaw Graphics Enterprise [typesetters] |
| wzg. | wzgórze | hill, elevation |
| wzgl. | względnie | or, comparatively, rather |
| WZGraf | Wojskowe Zakłady Graficzne | Military Graphics Enterprise [typesetters] |
| WZGS | Wojewódzki Zarząd Gminnych Spółdzielni | Voivodship Administration of Gmina Cooperatives |
| WZGS | Wojewódzkie Zjednoczenie Gminnych Spółdzielni | Voivodship Association of Gmina Cooperatives |
| WZH | Wojewódzki Zarząd Handlu | Voivodship Trade Administration |
| WZHW | Wojewódzki Zarząd Higieny Weterynaryjnej | Voivodship Administration of Veterinary Hygiene |

| | | |
|---------|---|--|
| WZKRiOR | Wojewódzki Związek Kółek Rolniczych i Organizacji Rolniczych | Voivodship Union of Agricultural Circles and Organizations |
| WZŁ | Wojewódzki Zarząd Łączności | Voivodship Communications Administration |
| WZŁ | Wojskowy Związek Łowiecki | Military Hunting Union |
| WZM | Warszawski Zespół Miejski | Warsaw Metropolitan Area |
| WZMech. | Wojskowy Zakłady Mechaniczne | Military Mechanical Facilities |
| WZMot. | Wojskowe Zakłady Motoryzacyjne | Military Motor Vehicle Facilities |
| WZPMR | Wojewódzkie Zjednoczenie Przedsiębiorstw Mechanizacji Rolnictwa | Voivodship Association of Agricultural Mechanization Enterprises |
| WZPT | Wojewódzkie Zakłady Przemysłu Terenowego [also given as Wojewódzki Zarząd Przemysłu Terenowego] | Voivodship Local Industry Plants [also Voivodship Administration of Local Industry] |
| WZPTMB | Wojewódzki Zarząd Przemysłu Terenowego Materiałów Budowlanych | Voivodship Administration of the Local Building Materials Industry |
| WZPUK | Wojewódzki Zarząd Przedsiębiorstw i Urządzeń Komunalnych | Voivodship Administration of Communal Enterprises and Installations |
| WZRKiOR | Wojewódzki Związek Rolników, Kółek i Organizacji Rolniczych | Voivodship Union of Farmers, Agricultural Circles, and Agricultural Organizations |
| WZRSP | Wojewódzki Związek Rolniczych Spółdzielni Produkcyjnych | Voivodship Union of Farm Producer Cooperatives [collective farms] |

| | | |
|-------|---|---|
| WZSOP | Wojewódzki Związek Spółdzielni Oszczędnościowo- Pożyczkowych | Voivodship Union of Savings and Loans Cooperatives |
| WZSR | Wojewódzki Związek Spółdzielni Rolnych | Voivodship Union of Agricultural Cooperatives |
| WZT | Warszawskie Zakłady Telewizyjne | Warsaw Television Plant |
| WZT | wóz zabezpieczenia technicznego | technical support vehicle |
| WZTBP | Warszawskie Zjednoczenie Terenowe Budownictwa Przemysłowego | Warsaw Association of the Local Construction Industry |
| WZTBP | Wrocławskie Zjednoczenie Transportowego Budownictwa Przemysłowego | Wroclaw Association of the Transportation Construction Industry |
| WZU | wojskowe zakłady uzbrojenia | military armaments plants |
| WZUR | Wojewódzki Zarząd Urządzeń Rolnych | Voivodship Farm Equipment Administration |
| WZUS | Wojewódzki Zarząd Ubezpieczeń Społecznych | Voivodship Social Security Administration |
| WZW | Wojewódzki Zarząd Weterynarii | Voivodship Veterinary Science Administration |
| WZWM | Wojewódzkie Zarządy Wodno-Melioracyjne | Voivodship Administrations for Irrigation and Land Reclamation |
| WZZ | Wojewódzki Zarząd Zbytu | Voivodship Sales Board |
| WZZ | Wojewódzkie Zakłady Zbożowe | Voivodship Grain Elevators |
| WZZ | wolne związki zawodowe | free trade unions |

WZZW

Wolne Związki Zawodowe
Wybrzeża

Free Trade Unions of
the Coast (founded
early 91 in Gdansk)

Z

| | | |
|---------------------------------|---|---|
| z. | zeszyt | folio |
| z. | zobacz | see |
| zach. | zachód; zachodni | west; western |
| zagr. | zagraniczny | foreign |
| ZAiKS | Związek Aktorów i Kompozytorów Scenicznych | Union of Actors and Theatrical Composers |
| zakł. | zakład | bureau, institute, plant |
| zał. | załącznik | enclosure |
| zał. | założony; założył; założyciel | founded; founded by; founder |
| zam. | zamiast | instead of |
| zam. | zamieszkały | residing at, address |
| zam. | zamowienie | order |
| ZAMP | Związek Akademickiej Młodzieży Polskiej | Union of Polish University Student Youth |
| zaop. | zaopatrzenie | supply |
| ZAP | Zachodnia Agencja Prasowa | Western Press Agency |
| ZAP | Zakład Architektury Polskiej | Institute of Polish Architecture |
| ZA "Polska Szt. Użytkowa" | Związek Artystów "Polska Sztuka Użytkowa" | Artists Union "Polish Applied Arts" |
| ZAR | Związek Artystów Rzeźbiarzy | Sculptors Union |
| ZARAT | Zakłady Zjednoczenia Stacji Radiowych i Telewizyjnych | Agencies of the Union of Radio and Television Transmitters |

| | | |
|---------------------|--|---|
| zarz. | zarząd | administration |
| zarz. | zarządzenie | administrative order |
| Zarz. Gł. | Zarząd Główny | Main Administration |
| ZASP | Związek Artystów Scen Polskich | Union of Polish Stage Actors |
| zast. | zastępczy | substitute, deputy |
| ZASTAL | Zaodrzańskie Zakłady Konstrukcji Stalowej | Trans-Odra Steel Construction Plant |
| zat. | zatoka | gulf, inlet |
| zatw. | zatwierdzony | approved |
| zaw. (or) zawod. | zawodowy | professional, vocational |
| ZBIAP | Związek Bibliotekarzy i Archiwistów Polskich | Union of Polish Librarians and Archivists |
| ZBIM | Zjednoczone Budownictwo Inżynieryjno-Morskie | Maritime Engineering Construction Association |
| ZBK | Zjednoczenie Budownictwa Komunalnego | Communal Construction Association |
| ZBKIC | Zakład Badań Konjunktur i Cen | Price and Economic Research Institute |
| ZBM | Zarząd Budynków Mieszkaniowych | Administration of Apartment Houses |
| ZBM | Zjednoczenie Budownictwa Miejskiego | Association for Urban Construction |
| --- ZBM | --- Zjednoczenie Budownictwa Mieszkaniowego | --- Housing Construction Association |
| ZBM | Zjednoczenie Budowniczych Miejskich | Association of Urban Builders |
| ZBMW | Zjednoczenie Budownictwa Miejskiego Stow. Miśa | New Style Urban Construction Association |

| | | |
|------------|--|--|
| 2BMO | Zjednoczenie Budownictwa Miast i Osiedli | Association for Urban and Housing Project Construction |
| 2BoWiD | Związek Bojowników o Wolność i Demokrację | Union of Fighters for Freedom and Democracy (name changed to PZD-SWP) |
| 2BP | Zakład Badań Pracownictwowych | Press Research Institute |
| 2BP | Zarząd Bibliotek Polskich | Administration of Polish Libraries |
| 2BP | Związek Samców Polskich | Union of Polish Samce (founded 1990) |
| --- 2BP | --- Zjednoczenie Budownictwa Przemysłowego | --- Industrial Construction Association |
| 2BPP | Zjednoczenie Budowy Pieców Przemysłowych | Association for Industrial Furnace Construction |
| 2BRol. | Zjednoczenie Budownictwa Rolnego | Rural Construction Association |
| 2BSM-Ch | Związek Branżowy Spółdzielni Wzajemno- Czynnych | Professional Association of Mineral and Chemical Cooperatives |
| 2BUT | Zjednoczenie Budowy Urządzeń Technicznych (also given as Zakłady Budowy Urządzeń Technicznych) | Association for the Construction of Technical Equipment (also Technical Equipment Construction Works) |
| 2BM | Zjednoczenie Budownictwa Wojskowego | Association for Military Construction |
| 2BWP | Związek Byłych Władz Politycznych | Union of Former Political Prisoners |
| 2BZ | Związek Byłych Członków Związku | Union of Former Professional Soldiers |
| 2C | Zarząd Celny | Customs Administration |
| 2-2B, 2-2B | Związek | Water (tube, pump) |

| | | |
|---------|--|---|
| UCHS | Stednocenie Chrześcijancko-Narodowe | Christian-National Union (right-of- center umbrella organization. 10/89) |
| SCP | zakłady celulozowo- papiernicze | pulp-paper mills |
| SO | Sąd Rejonowy | District Office (in a city) |
| s. d. | s. dom | from (place of birth, family name) |
| SGS | sepoli Szwedzcy | assault landing group |
| SH | zakłady dom kultury | plant house of culture |
| SHM | Zakład Badawczy Minikomputerów | Minicomputer Experimental Plant |
| s. SM | s. SM | dated (in a letter) |
| SHO | kapitan żeglarski okrętu | ship's executive officer |
| SHS | Zakład Doskonalenia Rzemiosła | Institute for Improvement of handicraft |
| SH-SPHS | Zakład Doskonalenia Wzrostu PMS | PMS Experimental Research and Applications Center |
| SHS | Zakład Doskonalenia Rzemiosła | Functional Improvement Center |
| "SHS" | Zjednoczenie Przemysłu Kolejowego Regionu Śląskiego | Heavy Machinery Construction Industry Union |
| SHS | Zakład Energetyczny Krajowa Centrala | Power administration of the Central District |
| SHS | Zjednoczenie Energetyczne Krajowa Centrala | Power association of the Lower Silesian District |
| SHS | Zjednoczenie Energetyczne Krajowa Centrala | Power association of the Upper Silesian District |

| | | |
|----|---|---|
| 22 | Łódź Główny | Main Administration |
| 23 | Łódź Główny | Main Administration |
| 24 | Łódź Główny | Mining and power industry complex |
| 25 | Łódź Główny Liga Kobiet | Main Administration of the League of Women |
| 26 | Łódź Główny Liga Przyjaciół Żołnierzy | Main Administration of the League of Soldiers Friends |
| 27 | Łódź Główny Miejski Zarząd | Housing Management Office |
| 28 | Łódź Główny Miejski Zarząd | Joint tenancy farm |
| 29 | Łódź Główny Miejski Zarząd Rybactwa | Fishing Industry Association |
| 30 | Łódź Główny Miejski Zarząd Inżynierów i Techników Samochodowych | Main Administration of the Association of Transportation Engineers and Technicians |
| 31 | Łódź Główny Miejski Zarząd Inżynierów i Techników Przemysłu Naftowego | Main Administration of the Society of Engineers and Technicians of the Petroleum Industry |
| 32 | Łódź Główny Miejski Zarząd Inżynierów i Techników Budowlanych | Main Administration of the Union of Fighters for Freedom and Democracy |
| 33 | Łódź Główny Miejski Zarząd Inżynierów i Techników Lotniczych | Main Administration of the Union of Former Professional Soldiers |
| 34 | Łódź Główny Miejski Zarząd Inżynierów i Techników Politycznych | Main Administration of the Union of Polish Composers |
| 35 | Łódź Główny Miejski Zarząd Inżynierów i Techników Młodych | Main Administration of the Polish Youth Union |

| | | |
|-----------|---|---|
| ZG ZNP | Zarząd Główny Związku Nauczycielstwa Polskiego | Main Administration of the Polish Teachers Union |
| ZG ZPP | Zarząd Główny Zrzeszenia Prawników Polskich | Main Administration of the Association of Polish Lawyers |
| ZG ZSch | Zarząd Główny Związku Samopomocy Chłopskiej | Main Administration of the Peasants Mutual Aid Union |
| ZG ZZ | Zarząd Główny Związków Zawodowych | Main Administration of Trade Unions |
| ZG ZZG | Zarząd Główny Związku Zawodowego Górników | Main Administration of the Trade Union of Miners |
| ZG ZZH | Zarząd Główny Związku Zawodowego Hutników | Main Administration of the Trade Union of Metallurgical Workers |
| ZG ZZM | Zarząd Główny Związku Zawodowego Metalowców | Main Administration of the Trade Union of Metal Workers |
| ZG ZZPBic | Zarząd Główny Związku Zawodowego Pracowników Budowlanych i Ceramiki | Main Administration of the Trade Union of Construction and Ceramics Employees |
| ZG ZZPGK | Zarząd Główny Związku Zawodowego Pracowników Gospodarki Komunalnej | Main Administration of the Trade Union of Municipal Administration Employees |
| ZHP | Związek Harcerstwa Polskiego | Polish Scout Union |
| ZHR | Związek Harcerstwa Rzeczypospolitej (also given as Rzeczypospolitej) | Scouting Union of the Republic [in opposition to ZHP; formed 1988-89] |
| ZHRin | Zjednoczenie Hodowli Roślin i Nasiennictwa | Plant Cultivation and Seed Union |
| ZHRL | Zakład Historii Ruchu Ludowego | Institute for History of the Peasant Movement |

| | | |
|---------------------|--|---|
| ZHZiS | Zjednoczenie Hutnictwa Żelaza i Stali | Iron and Steel Industry Association |
| ZIBJ | Zjednoczony Instytut Badań Jądrowych | United Institute of Nuclear Research |
| ZIE | Zjednoczenie Instalacji Elektrycznych | Association for Electrical Installation |
| ZIO (or) Zim.O. | Zakład imienia Ossolinskiich | The Ossolinski Institute |
| ZIP | Zjednoczenie Instalacji Przemysłowych | Association for Industrial Installations |
| ZIR | Związek Izb Rzemieślniczych | Union of Skilled Tradesmen Chambers |
| ZISE | Zjednoczenie Instalacji Sanitarno-Elektrycznych | Electrotherapy Equipment Association |
| ZIW (or) ZIW PRL | Związek Inwalidów Wojennych (also given as ...Polskiej Rzeczypospolitej Ludowej) | Union of Disabled Veterans (also ... of the Polish Peoples Republic) |
| zjedn. | zjednoczenie; zjednoczony | union, federation, association; federated, associated |
| ZK | Zarząd Kina | Motion Picture Administration |
| ZKE | Zjednoczony Kościół Ewangelicki | United Evangelical Church |
| ZKJ | Związek Komunistów Jugosławii | League of Communists of Yugoslavia |
| ZKL | Zarząd Kolejek Lesnych | Administration of Forest Railroads |
| ZKON | Zakładowy Komitet Ocalenia Narodowego | Plant Committee for National Salvation |
| ZKP | Związek Kompozytorów Polskich | Union of Polish Composers |
| ZKP | Zrzeszenie Kaszubsko- Pomorski | Kashubian-Pomeranian Union |

| | | |
|-----------|---|--|
| ZKP "P" | Związek Komunistów Polskich "Proletariat" | Union of Polish Communists "Proletariat" (founded Jul 90 in Katowice) |
| ZKR | Zakładowa Komisja Rozjemcza | Plant Arbitration Board |
| ZKRP | Związek Komunistów Rzeczypospolitej Polskiej | Union of Communists of the Polish Republic (founded 3/90) |
| ZKS | Zakładowe Komisje Socjalne | Factory Social Commissions |
| ZKS | Zrzeszenie Kolejarzy Sportowców | Sport Association of Railroad Workers |
| ZKTR | Zarząd Konstrukcji Telekomunikacyjnych i Radiofonii | Administration of Telecommunication and Broadcasting Construction |
| ZLC | Zarząd Lotnictwa Cywilnego | Civil Aviation Administration |
| zlec. | zlecenie | order |
| ZLN | Związek Ludowo- Narodowy | Peasant-National Union |
| ZLP | Zakład Lecznictwa Pracowniczego | Employee Health Care Center |
| ZLP | Związek Literatów Polskich | Union of Polish Writers |
| ZLZ | zakłady leczniczo- zapobiegawcze | preventive medicine clinics |
| zł. | złoty | zloty |
| zł. dew. | złoty dewizowy | foreign-exchange zloty |
| złp, złp. | złoty polski | Polish zloty |
| ZM | zakłady mechaniczne | machinery plants |
| ZM | zakłady metalowe | metalworking plants |
| ZM | Zarząd Miejski | municipal government |
| zn. | zeszłego miesiąca | last month |

| | | |
|--------|--|--|
| ZB. | zmarły | deceased |
| ZMD | Związek Młodych Demokratów | Union of Young Democrats |
| ZMD | Związek Młodzieży Demokratycznej | Union of Democratic Youth |
| zmecz. | zmechanizowany | mechanized |
| zmien. | zmieniony | revised |
| ZMJ | Związek Młodzieży Jugosławii | Youth Association of Yugoslavia |
| ZMK | Związek Młodzieży Komunistycznej | Union of Communist Youth |
| ZMLK | Szarząd Miejski Ligi Kobiet | Municipal Administration of the League of Women |
| ZMOT. | zmotoryzowany | motorized |
| ZMP | Związek Miast Polskich | Union of Polish Cities (reconstituted Jan 91; had existed before WWII) |
| ZMP | Związek Młodzieży Polskiej | Polish Youth Union |
| ZMP | Zespoły Młodych Rolników | Young Farmers Teams |
| ZMR | Związek Młodzieży Rewolucyjnej | Union of Revolutionary Youth |
| ZMR | Związek Młodzieży Robotniczej | Union of Working Youth |
| ZMRP | Związek Mierniczych Rzeczpospolitej Polskiej | Union of Surveyors of the Republic of Poland |
| ZMS | Związek Młodzieży Socjalistycznej | Union of Socialist Youth |
| ZMS | Związek Młodzieży Szkolnej | Union of School Youth [pre-WW II] |
| ZMRB | Stowarzyszenie Morskich Stocni Remontowych | Association of Ship Repair Yards |

| | | |
|----------------------------|---|---|
| ZMW | Związek Młodzieży Wiejskiej | Rural Youth Union [reactivated 1980; see also ZSMW] |
| ZMWRP, ZMW RP "Wici" | Związek Młodzieży Wiejskiej Rzeczypospolitej Polskiej "Wici" | Rural Youth Union of the Republic of Poland "Wici" [existed before WWII] |
| ZN | Zgromadzenie Narodowe | National Assembly (made up of the Sejm and the Senate, as of June 1989) |
| ZNBO | zespół nabytego braku odporności | acquired immune deficiency syndrome [like AIDS] |
| ZNM | Zarząd Nieruchomości Miejskich | Administration of City Real Estate |
| ZNMD | Zakłady Naprawy Maszyn Drogowych | Road Construction Machinery Repair Shops |
| ZNMB | Zakłady Napraw Maszyn Rolniczych | Agricultural Machine Repair Shop |
| ZNMS | Związek Niezależnej Młodzieży Socjalistycznej | Union of Independent Socialist Youth [pre-WW II] |
| ZNO | Zakład Narodowy im. Ossolińskich | Ossolinski National Institution |
| ZNPF | Związek Nauczycielstwa Polskiego | Polish Teachers Union |
| ZNHIO | Zjednoczenie Nasiennictwa Rolniczego i Ogrodniczego | Agricultural and Horticultural Seed Production Association |
| ZNRO | zakłady naprawy sprzętu drogowego | road equipment repair shops |
| INTF | zakłady naprawy taboru kolejowego | railroad rolling stock repair shops |
| ZO | Zarząd Okręgowy | District Administration |
| ZO | Terrale Odryskane | Recovered Territories |

| | | |
|---------|---|---|
| ZO | Związek Operacyjny | Operational Large Unit (army, front) |
| ZOA | Zarząd Ośrodków Akademickich | Administration of Student Centers |
| ZOB | Zespół Obrony | Defense Group |
| zob. | zobacz | see |
| ZODOK | Zespół Ośrodków Doskonalenia Kadr | Advanced Professional Training Centers Network |
| ZODW | Zarząd Okręgowy Drog Wodnych | District Administration of Waterways |
| ZOKON | Zakładowy Obywatelski Komitet Odrodzenia Narodowego | Plant Citizens Committee for National Rebirth |
| ZOKZ | Związek Obrony Kresów Zachodnich | Union for the Defense of the Western Borders [pre-WW II] |
| ZOLL | Zarząd Okręgu Ligi Lotniczej | District Administration of the Aeronautical League |
| ZOM | Zakład Oczyszczania Miasta | Municipal Sanitation Department |
| ZOMO | Zmotoryzowany Oddział (Utwór) Milicji Obywatelskiej | Motorized Reserve of the Citizens Militia [special riot police troops, disbanded Oct. 89] |
| z o. o. | z ograniczoną odpowiedzialnością | limited-liability company |
| ZOP | Zakład Ochrony Przyrody | Institute for the Conservation of Nature |
| ZOP | zwalczanie okrętów podwodnych | antisubmarine warfare |

| | | |
|--------|---|---|
| ZOPGR | Zarząd Okręgowy Państwowych Gospodarstw Rolnych | District Administration of State Farms |
| ZO PKS | Zarząd Okręgowy Państwowej Komunikacji Samochodowej | District Administration of State Motor Transport |
| ZOPPM | Zespół Oddziałów Pierwszej Pomocy Medycznej | First Aid Medical Units Group |
| ZOP | Zabiegi Ochrony Roslin | Plant Protection Measures |
| ZOR | Zarząd Osiedli Robotniczych | Administration of Workers Housing Projects |
| ZOPK | Zarząd Okręgowy Radiofonizacji Kraju | District Administration of Countrywide Radio Installations |
| ZOST | zespół oddziałów ratowniczo-technicznych | technical salvage units group |
| ZOS | zakładowy oddział samochrony | plant civil defense unit |
| ZOSIS | Zarząd Okręgowy Szkolnego Związku Sportowego | District Authority of School Sports Union |
| ZOT | zespół opracowań technicznych | technical design unit |
| ZOT | związek operacyjno- taktyczny | operational-tactical major unit |
| ZOW | Związek Osadników Wojskowych | Association of Military Settlers |
| ZOWO | zakłady obróty warzywni i owoców | vegetable and fruit marketing establishments |
| ZOI | zakładowa organizacja zwiazkowa | labor union local organization |
| ZOI | zakładowa organizacja zwiazkowa | plant union organization |
| ZOI | zespół opieki zdrowotnej | health care team |

| | | |
|-------------|--|---|
| ZO ZMS | Zarząd Okręgu Związku Młodzieży Socjalistycznej) | Socialist Youth Union District Authority |
| ZO ZMW | Zarząd Okręgu Związku Młodzieży Wiejskiej) | Rural Youth Union District Authority |
| ZO ZTM | Zarząd Okręgowy Związku Zawodowego Metalowców | District Administration of the Trade Union of Metal Workers |
| ZP | Zarząd Polityczny | Political Administration (military) |
| ZP | Zarząd Powiatowy | Powiat Administration (before 1975) |
| ZP | Zjednoczenie Przemysłu | Industry Association |
| IPA | Zakłady Przemysłu Azotowego | Nitrogen Plant |
| IPAF | Związek Polskich Artystów Fotografiki | Union of Polish Art Photographers |
| IPAKS, IAKS | Związek (Polskich) Autorów i Kompozytorów Rozrywkowych | Association of (Polish) Popular Authors and Composers |
| IPAMIG | Związek Polskich Artystów Malarzy i Grafików | Union of Polish Painters and Graphic Artists |
| IPAF | Związek Polskich Artystów Plastycznych | Union of Polish Artists in the Fine Arts |
| IPAF | Związek Polskich Artystów Włastyków | Union of Polish Fine Artists (registered Jan 89) |
| --- IPB | --- Zakłady Przemysłu Bawełnianego | --- Cotton Plants |
| IPB | Zjednoczenie Przemysłu Bawełnianego | Cotton Industry Association |
| IPBB | Zjednoczenia Przemysłowe Budowy Mosty | Industrial Association for Metallurgical Plant Construction |

| | | |
|---------|---|--|
| IPBNH | Zjednoczenie Przemysłowe Budowy Nowej Huty | Industrial Association for Construction in New Huta (metallurgical center) |
| IPBSE | Zarząd Przedsiębiorstwa Budowy Sieci Elektrycznych | Administration of Electrical Network Construction Companies |
| IPC | Zakłady Przemysłu Cukrowniczego (also given as Zjednoczenie Przemysłu Cukrowniczego) | Sugar Plants (also given as Association of the Sugar Industry) |
| IPC | zariadenie prost celu | management by objectives |
| --- IPD | --- Zakłady Przemysłu Drewnianego | --- Lumber Mills |
| --- IPD | --- Zakłady Przemysłu Dolewarskiego | --- Knitwear Goods Plant |
| IPD | Izba Adwokatów Demokratów | Democratic Lawyers Association |
| IPDx | zakład przemysłu dolewarskiego | knitwear plant |
| --- IPF | --- Zakłady Przemysłu Farmaceutycznego | --- Pharmaceutical Plants |
| IPG | Zarząd Przemysłu Gastronomicznego | Administration of the Restaurant Industry |
| IPGG | Zarząd Portu Głównego Gdynia | Administration of the Gdansk-Gdynia Port |
| IPG-C | Zespół Portowy Główny Gdynia | Gdansk and Gdynia Port Authorities |
| IPGP | Zarząd Projektowania Gmachów Wytwórniczo- Paliwowych | Administration for Planning of Major Buildings |
| IPH | Izba Handlowa Prywatnego Handlu - Dąbrowa | Association of Private Trade and Services (1988) |

| | | |
|-----|--|---|
| IPB | Ирбээн Ирбээнгийн Банди Намуурын | Association of Domestic Trade Enterprises |
| IPB | Ирбээнгийн Банди Намуурын Банди Намуурын | Agricultural Planning and Economic Team |
| IPK | Ирбээнгийн Банди Намуурын | Administration of the Domestic Industry |
| IPK | Ирбээнгийн Банди Намуурын (Банди Намуурын) | Soviet Administration of the Agricultural League |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of the Plant and Machinery and Equipment Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Union of the Urban and Rural Proletariat |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of the Automotive Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Organizing Industry Union |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of Forest Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Union of Urban Machinery Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Union of the Mining Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Union of Machinery and Tools Industry Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of Mechanical Enterprises |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of the Oil Refinery Industry |
| IPK | Ирбээнгийн Банди Намуурын Банди Намуурын | Administration of Urban Plant Industry |

111

Address: 1000

1000 1000

112

Conference: Republic of
France

United Arab Emirates

113

Conference: Arab
Republics

Arabian Sea
Conference

114

Conference: Arab
Republics

Arabian Sea
Conference

115

Conference: Arab
Republics

Arabian Sea
Conference

116

Conference: Arab
Republics

Arabian Sea
Conference

117

Conference: Arab
Republics

Arabian Sea
Conference

118

Conference: Arab
Republics

Arabian Sea
Conference

119

Conference: Arab
Republics

Arabian Sea
Conference

120

Conference: Arab
Republics

Arabian Sea
Conference

121

Conference: Arab
Republics

Arabian Sea
Conference

122

Conference: Arab
Republics

Arabian Sea
Conference

123

Conference: Arab
Republics

Arabian Sea
Conference

124

Conference: Arab
Republics

Arabian Sea
Conference

125

Conference: Arab
Republics

Arabian Sea
Conference

126

Conference:

Arabian Sea

127

Conference: Arab
Republics

Arabian Sea

| | | |
|---------|---|---|
| 1254 | Университетская Студенческая Ассоциация | Polish University Student Association [founded in 1950; refused during partial law; reactivated Nov 82] |
| 1255 | Союзное (Советское) Провод | Union of Labor Cooperatives |
| 1256 | Заводское Огнотушение | plant fire department |
| 1257/58 | Союзное (Советское) Провод : Союзное | Union of Labor and Handicraft Cooperatives |
| 1257/59 | Союзное (Советское) Провод : Союзное | Union of Industrial and Handicraft Cooperatives |
| 1258 | Союзное (Советское) Провод | Union Agricultural School |
| 1259/60 | Союзное (Советское) Провод : Союзное | Association of Radio and Television Stations |
| 1260 | Союзное (Советское) Провод : Союзное | Union of Soviet Socialist Republics [use USSR] |
| 1261 | Союзное (Советское) Провод | Union of Consumers Cooperatives |
| 1262/63 | Союзное (Советское) Провод : Союзное | Union of Farmers Mutual Aid Cooperatives |
| 1264 | Союзное (Советское) Провод : Союзное | Union of Soviet Socialist Republics [use USSR] |
| 1265 | Союзное (Советское) Провод : Союзное | Transportation Equipment Plant (also given as Transportation Equipment Plants) |
| 1266 | Союзное (Советское) Провод : Союзное | Integrated Transportation System |
| 1267 | Союзное (Советское) Провод : Союзное | Plant Wage System |

| | | |
|----------|---|--|
| ZSZ | Zasadnicze Szkoły Zawodowe | Basic Vocational Schools |
| ZSZ | Zespół Szkół Zawodowych | Vocational Schools Group |
| ZS ZMP | Zarząd Stołeczny Związku Młodzieży Polskiej | Warsaw Administration of the Union of Polish Youth |
| zt. | zobacz też | see also |
| ZT | związek taktyczny | tactical major unit [brigade, division, corps] |
| ZTA | Związek Teatrów Amatorskich | Amateur Theatricals Association |
| ZTD | Zarząd Transportu Drogowego | Administration for Road Transport |
| ZTE | założenie techniczno- ekonomiczne | technical and economic outline |
| ZTHW | Zjednoczenie Transportu Handlu Wewnętrznego | Association of Domestic Trade Transport |
| ZTI, zti | Założenia Techniczno- Ekonomiczne | Technical-Economic Outlines |
| ZTN | Zakład Technologii Nafty | Institute of Petroleum Technology |
| ZTP | Zrzeszenie Transportu Prywatnego | Private Transportation Association |
| ZU | Zakład Usługowy | utility room |
| ZU | Zarząd Uczelniany | School Administration [of the Polish Youth League] |
| ZUAP | Zakład Urządzeń Automatyki Przemysłowej | Industrial Automation Equipment Research Center |
| ZUD | Zjednoczenie Urządzeń Dźwigowych | Association for Hoisting Equipment |

| | | |
|-----------|--|--|
| ZUKiW | Zjednoczenie Urzędów Klimatyzacyjnych i Wentylacyjnych | Association for Heating, Air- Conditioning and Ventilating Equipment |
| z up. | z upoważnienia | empowered |
| ZUPRO | Związek Uczestników Polskiego Ruchu Oporu | Union of Participants in the Polish Resistance Movement |
| ZUR | Zarząd Urzędów Rolnych | Administration of Agricultural Establishments |
| ZUR(i)T | zakład usług radiotechnicznych i telewizyjnych | radio and television repair shop |
| ZUS | Zakład Ubezpieczeń Społecznych | Social Security Agency |
| ZUT | zakład urządzeń technicznych | engineering equipment plant |
| ZUWP | Związek Ukraińców w Polsce | Union of Ukrainians in Poland (founded Feb 90 in Warsaw) |
| ZUWZ (ND) | Związek Uczestników Walki Zbrojnej (o Niepodległość i Demokrację) | Union of Participants in the Armed Struggle (for Independence and Democracy) |
| ZUZ | Zrzeszenie Uprawy Ziemi | Association for Soil Cultivation |
| ZW | Zarząd Wojewódzki | Voivodship Administration |
| zw. | związek | union |
| zw. | zwyczajny | ordinary, usual |
| ZWK | zakłady wyrobów metalowych | metalworks |
| zwł. | zwłaszcza | especially, particularly |
| ZWM | Zarządy Wodnych Melioracji | Administration for Land Irrigation |

| | | |
|-----------|--|--|
| ZWM | Związek Walki Młodych | Union of Young Fighters (1911-1948) |
| ZWM | Związek Zawodowy Małorolnych | Small Farmers Trade Union |
| --- ZWME | --- Zakłady Wytworcze Materiałów Elektro-technicznych | --- Electrical Materials Plants |
| ZWMS | Związek Wiejskiej Młodzieży Socjalistycznej | Union of Peasant Socialist Youth |
| ZWPPB | Zjednoczenie Warszawskie Państwowych Przedsiębiorstw Budowlanych | Warsaw Association of State Construction Enterprises |
| Zw. Radz. | Związek Radziecki | Soviet Union |
| --- ZWS | --- Zakłady Włókien Sztucznych | --- Man-made Fibers Plants |
| ZWUS | Zakłady Wytworcze Urządzeń Sygnalizacyjnych | Signalling Devices Manufacturing Plant |
| ZWUT | Zakłady Wytworcze Urządzeń Telekomunikacji | Telecommunications Equipment Manufacturing Plant |
| ZWZ | Związek Walki Zbrojnej | Union of Armed Struggle (1948-1942) |
| Zw. Zaw. | związek zawodowy | trade union |
| ZW ZMP | Zarząd Wojewódzki Związku Młodzieży Polskiej | Voivodship Administration of the Polish Youth Union |
| ZZ | związek zawodowy | trade union |
| ZZB | Związek Zawodowy Budowlanych | Trade Union of Construction Workers |
| ZZDZ | Związek Zakładów Doskonalenia Zawodowego | Association of Vocational Training Facilities |

| | | |
|-----------|--|---|
| ZZOI | Związek Zakładów Inżynierii Zawodowej | Association of Vocational Training Institutes |
| ZZI | zakłady dystrybucji energii | power distribution plants |
| ZZIE | zakłady dystrybucji energii elektrycznej | electric power distribution plants |
| ZZG | Związek Zawodowy Gorników | Trade Union of Miners |
| ZZH | Związek Zawodowy Hutników | Trade Union of Metallurgical workers |
| ZZK | Związek Zawodowy Kolejarzy | Trade Union of Railroad Workers |
| ZZM | Związek Irredentów Kupieckich | Union of Merchants- Associations |
| ZZLP | Związek Zawodowy Literatów Polskich | Trade Union of Polish Writers |
| ZZN | Zarząd Tienoi Wiejskiej | City Administration of Parks and Gardens |
| ZZM | Związek Zawodowy Metalowców | Trade Union of Metal Workers |
| ZZW | Związek Zawodowy Muzyków | Trade Union of Musicians |
| ZZMIF | Związek Zawodowy Marynarzy i Portowców | Seamen and Longshoremen's Trade Union |
| ZZNF | Związek Zawodowy Nauczycielstwa Polskiego | Trade Union of Polish Teachers |
| ZZNW | Związek Zawodowy Nauczycielstwa Wiejskiego | Trade Union of Rural Teachers |
| ZZP . . . | Związek Zawodowy Pracowników . . . | Trade Union of . . . Employees |
| ZZPAP | Związek Zawodowy Polskich Artystów Plastyków | Trade Union of Polish Fine Artists |

| | | |
|---------|---|--|
| ZZPB | Związek Zawodowy Pracowników Budowlanych | Trade Union of Construction Employees |
| ZZPB/C | Związek Zawodowy Pracowników Budowlanych i Ceramiki | Trade Union for Construction and Ceramics Employees |
| ZZPD | Związek Zawodowy Pracowników Drobnej Przemysłu | Trade Union of Small-Scale Industry Employees |
| ZZPE | Związek Zawodowy Pracowników Instalacji | Trade Union of Electrical Workers |
| ZZPF | Związek Zawodowy Pracowników Finansowych | Trade Union of Financial Employees |
| ZZPCH | Związek Zawodowy Pracowników Gospodarki Komunalnej | Trade Union of Municipal Utility Service Employees |
| ZZPCHPT | Związek Zawodowy Pracowników Gospodarki Komunalnej i Przemysłu Towarowego | Municipal Public Service and Local Industry Trade Union |
| ZZPH | Związek Zawodowy Pracowników Handlu | Trade Union of Retail Trade Employees |
| ZZP | Związek Zawodowy Pracowników Higieny | Trade Union of Health Employees |
| ZZPH | Związek Zawodowy Pracowników Hutnictwa | Trade Union of Metallurgical Employees |
| ZZPHL | Związek Zawodowy Pracowników Handlu i Spółdzielczości | Trade and Cooperative Workers Trade Union |
| ZZPIW | Związek Zawodowy Pracowników Instytucji Wojskowych | Trade Union of Military Institution Employees |
| ZZPIWRP | Związek Zawodowy Pracowników Instytucji Wojskowych Pracowników i Polskiej | Trade Union of Military Institution Employees of the Republic of Poland |
| ZZPK | Związek Zawodowy Pracowników Kolejowych | Trade Union of Railroad Employees |

| | | |
|---------|---|---|
| 1118 | Зwiązek Zawodowy Pracowników Kultury | Trade Union of Cultural Employees |
| 11190 | Зwiązek Zawodowy Pracowników Kultury i Sztuki | Trade Union of Cultural and Art Employees |
| 1119100 | Зwiązek Zawodowy Pracowników Lasnych - Pracowników Urzędniczych | Trade Union of Forest and Lumber Industry Employees |
| 11192 | Зwiązek Zawodowy Pracowników Państwowych | Trade Union of Government Employees |
| 11193 | Зwiązek Zawodowy Pracowników Przemysłu Cukrownego | Trade Union of Sugar Industry Employees |
| 11194 | Зwiązek Zawodowy Pracowników Przemysłu Chemicznego | Trade Union of Chemical Industry Employees |
| 11195 | Зwiązek Zawodowy Pracowników Przemysłu Lubelskiego | Trade Union of Small-Scale Industry Employees |
| 11196 | Зwiązek Zawodowy Pracowników Przemysłu Maszynowego | Trade Union of Power Industry Employees |
| 11197 | Зwiązek Zawodowy Pracowników Przemysłu Maszynowego | Trade Union of Printing Industry Employees |
| 11198 | Зwiązek Zawodowy Pracowników Przemysłu Metallurgicznego | Trade Union of Metallurgical Industry Employees |
| 11199 | Зwiązek Zawodowy Pracowników Państwowych i Spółdzielczych | Trade Union of Government and Cooperative Employees |
| 1120000 | Зwiązek Zawodowy Pracowników Przemysłu Odzieżowego i Skórzanego | Trade Union of Garment and Leather Goods Employees |
| 11201 | Зwiązek Zawodowy Pracowników Przemysłu Wielko- i Małoprojektowego | Trade Union of Textile Industry Employees |
| 1120200 | Зwiązek Zawodowy Pracowników Przemysłu Wielko- i Małoprojektowego i Skórzanego | Textile, Garment, and Leather Industry Trade Union |

| | | |
|----------|--|---|
| IIIPR | Związek Zawodowy Pracowników Rolnych | Trade Union of Agricultural Employees |
| IIIPRIL | Związek Zawodowy Pracowników Rolnych i Leśnych | Trade Union of Forest and Agricultural Employees |
| IIIPS | Związek Zawodowy Pracowników Skarbowych | Trade Union of Treasury Employees |
| IIIPS | Związek Zawodowy Pracowników Społecznych | Trade Union of Social Institution Employees |
| IIIPS | Związek Zawodowy Pracowników Spółdzielczych | Trade Union of Cooperative Employees |
| IIIPSI | Związek Zawodowy Pracowników Służby Zdrowia | Trade Union of Health Service Employees |
| IIIPT | Związek Zawodowy Pracowników Transportowych | Trade Union of Transportation Employees |
| IIIPTDIL | Związek Zawodowy Pracowników Transportu Drogowego i Lotniczego | Trade Union of Road and Air Transportation Employees |
| IIIPS | Związek Zawodowy Pracowników Usługi | Trade Union of Shipping Employees |
| IIIR | Zarządy Zaspokajania Robotniczego | Workers Supply Administration |
| IIIRP | Związek Zawodowy Robotników Portowych | Trade Union of Dock Workers |
| IIIRLIL | Związek Zawodowy Robotników Rolnych i Leśnych | Trade Union of Agricultural and Forest Workers |
| IIITM | Stowarzyszenie Inżynierów Technicznych Motoryzacji | Automotive Technical Resources Association |
| IIITRP | Związek Zawodowy Transportowców Rzeczypospolitej Polskiej | Trade Union of Transport Workers of the Polish Republic |

| | | |
|------|--|--|
| IIUJ | Ijednoczone Zakłady Urządzeń Jądrowych POLON | Amalgamated Nuclear Equipment Plants POLON |
| IIW | Związek Lewodowy Włókniany | Trade Union of Textile Workers |
| III | Stowarzyszenie Związków Lewodowych | Association of Trade Unions |
| IIAX | Związek Służby Armii Krajowej | Union of Home Army Soldiers (Kraak- based, registered April 1989) |

| | | |
|------|----------------------------------|--------------------------------|
| I. | note | wife |
| II. | journal | journal |
| III. | Sydowski Instytut Historyczny | Jewish Historical Institute |
| IV. | Landesherzogliche Bibliothek | Library Palace |

END OF

FICHE

DATE FILMED

10 July 1992